



School Finance Division

# MAEFAIRS UPDATES 2019

# WELCOME TO MAEFAIRS!

- Use *your* username and password – if you are new to the district or your position you will need to request access
- Use the School Finance Access Request Form:

<http://opi.mt.gov/Portals/182/Page%20Files/School%20Finance/Accounting/About%20School%20Finance/Access%20Forms/School%20Finance%20Access%20Request%20Form.pdf?ver=2019-02-06-091326-933>

Debbie Casey: [dcasey@mt.gov](mailto:dcasey@mt.gov) or (406) 444-3096

# MAEFAIRS BASICS

- If you have not logged in to MAEFAIRS in the past 90 days, you will need to follow the prompt:

**You cannot login to this application. Your login has been disabled due to 90 days of inactivity.**

**Enter your User Name and Email below then press 'Get Email To Enable Login' to receive an email with a link that will allow you to enable your login.**

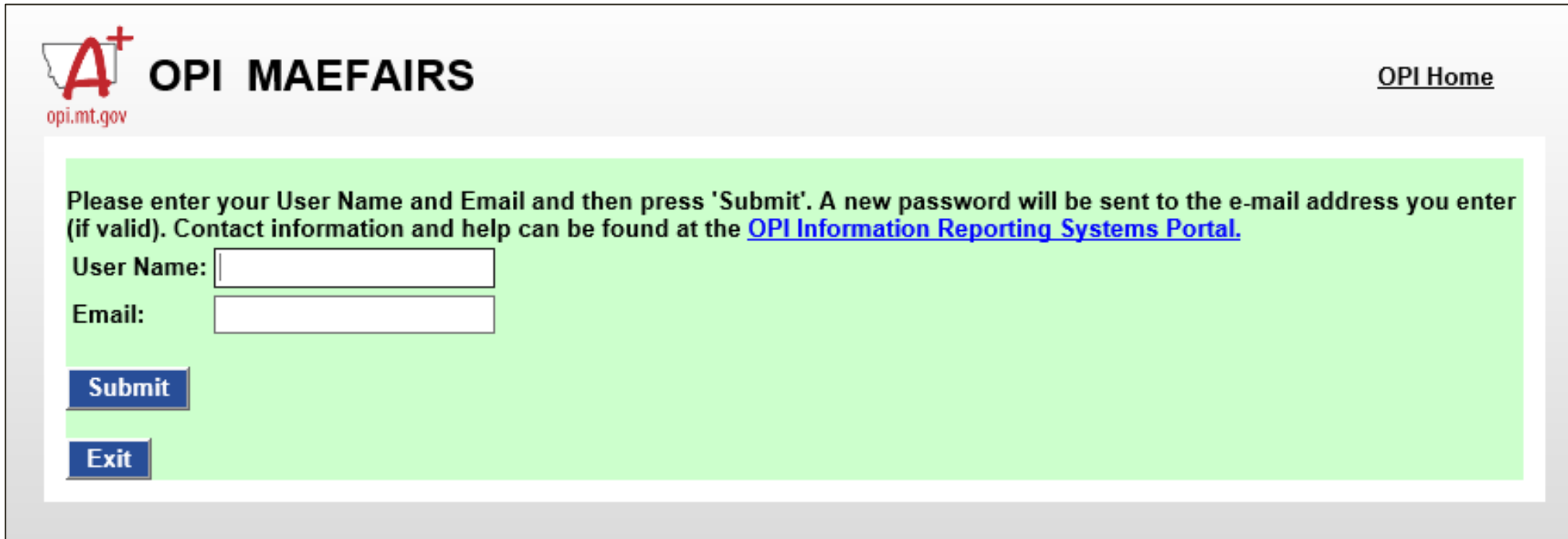
**User Name:**

**Email:**

**Get Email To Enable Login**

# MAEFAIRS BASICS

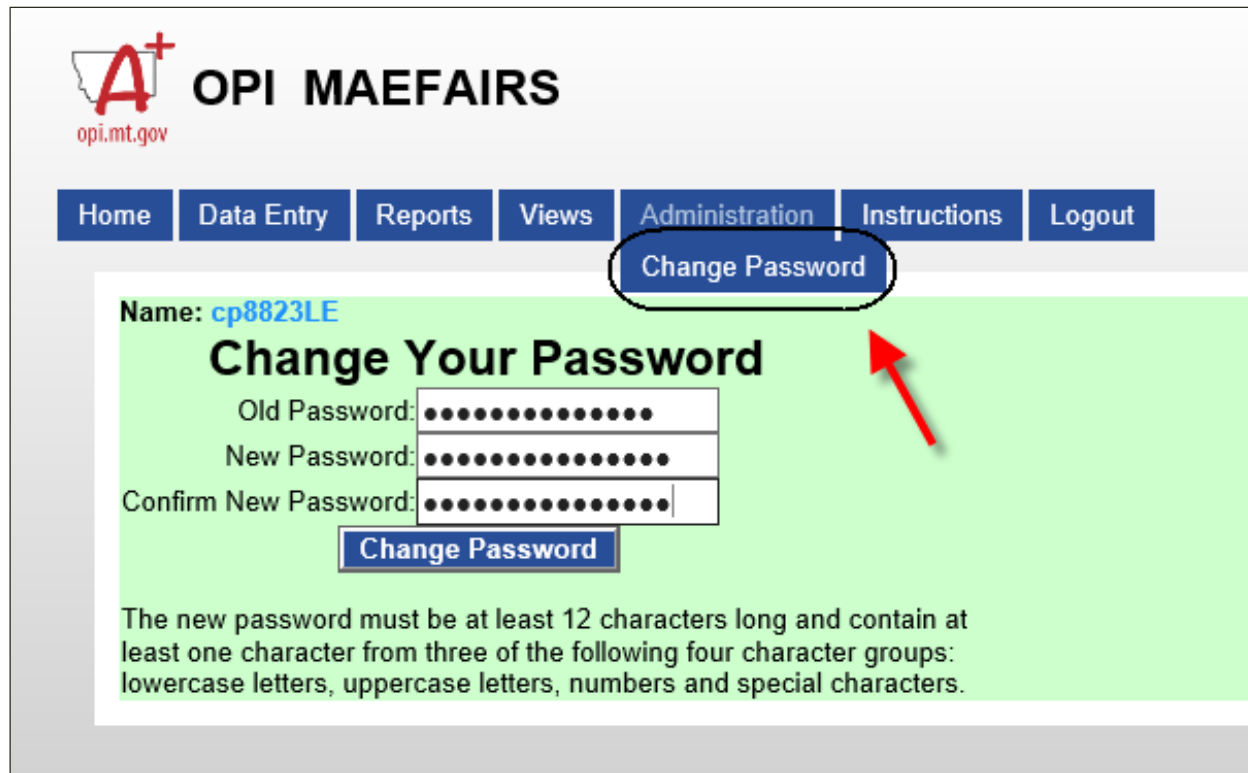
- If you have forgotten your password, click “Forgot password?” and follow the prompts:




The screenshot shows the OPI MAEFAIRS password reset interface. At the top left is the OPI logo (a red 'A' with a plus sign) and the text 'opi.mt.gov'. To the right of the logo is the title 'OPI MAEFAIRS'. In the top right corner is a link labeled 'OPI Home'. The main content area has a light green background and contains the following text: 'Please enter your User Name and Email and then press 'Submit'. A new password will be sent to the e-mail address you enter (if valid). Contact information and help can be found at the [OPI Information Reporting Systems Portal](#).' Below this text are two input fields: 'User Name:' followed by a text box, and 'Email:' followed by a text box. At the bottom left of the green area are two buttons: 'Submit' and 'Exit'.

# MAEFAIRS BASICS

- If you need to update your password, go to Administration, Change Password:



 **OPI MAEFAIRS**  
opi.mt.gov

Home Data Entry Reports Views Administration Instructions Logout

**Change Password**

Name: cp8823LE

## Change Your Password

Old Password:

New Password:

Confirm New Password:

**Change Password**

The new password must be at least 12 characters long and contain at least one character from three of the following four character groups: lowercase letters, uppercase letters, numbers and special characters.

# MAEFAIRS NAVIGATION – DATA ENTRY

- Compensation Expenditures – Can be started when the TFS and Budget is open for entry, but must be completed by the December 10 deadline
- Student Count for ANB – Completed in October and February – drives district budget
- State Paid Tuition – Submit claims for the prior year after MAEFAIRS opens, but not later than 12/31 following the year of attendance
- Trustee Financial Summary (TFS) – Submitted to OPI no later than September 15<sup>th</sup> (when budgets are due to the OPI)
- Budget – Submitted to the OPI no later than September 15<sup>th</sup> (when budgets are due to the OPI)

# MAEFAIRS NAVIGATION – REPORTS

- Reports – all print as PDF reports
- May be used for verification of data
- Variety of reports available and listed by type of report
- Only have access to the user approved districts

The screenshot displays the OPI MAEFAIRS web application. At the top, there is a navigation bar with links: Home, Data Entry, Reports, Views, Administration, Instructions, and Logout. The 'Reports' menu is open, showing a list of report types: Budget, CSCT, Student Count For ANB, One-Time Only Payments, Sinking Fund, TFS, and State Paid Tuition. A red arrow points to the 'Budget' option. Below the menu, there is a 'Print To PDF' button and a 'Fiscal Year' dropdown set to 2019. The main content area is titled 'Budget' and contains a 'Select Report Section(s):' section with checkboxes for Cover Page, Summary, General Fund Worksheet, and Fund. Below this is a 'Select District(s):' section with a list of districts: Anaconda Elem - 0236, Anaconda H S - 0237, Belfry K-12 Schools - 0076, Billings Elem - 0965, Billings H S - 0966, and Trout Creek Elem - 0807. To the right of the districts is a 'Select Fund(s):' section with a list of funds: 01 - General Fund, 10 - Transportation Fund, 11 - Bus Depreciation Fund, 13 - Tuition Fund, 14 - Retirement Fund, 17 - Adult Education Fund, 19 - Non-Operating Fund, 28 - Technology Fund, and 29 - Flexibility Fund. At the bottom of the fund list are buttons for 'Select All Funds' and 'Unselect All Funds'.

# MAEFAIRS NAVIGATION – VIEWS

- Views all print as Excel Reports
- Good to use for comparing data to other systems
- Variety of views available and also categorized by type
- Only have access to the user approved districts

OPI MAEFAIRS

OPI Home

Home Data Entry Reports Views Administration Instructions Logout

Student Count For ANB Students Imported From AIM In Student Count For ANB  
Students Imported From AIM Not In Student Count For ANB  
Students Imported From AIM In SAG

Students Imported From

Open In Excel

State FY: 2019 Semester: Fall

Select District(s):  
Anaconda Elem - 0236  
Anaconda H S - 0237  
Belfry K-12 Schools - 0076  
Billings Elem - 0965  
Billings H S - 0966  
Trout Creek Elem - 0807

Select School(s):  
Alkali Creek School - 1597  
Anaconda Jr High School - 1589  
Anaconda Sr High School - 0326  
Arrowhead School - 1585  
Beartooth School - 1559  
Belfry 7-8 - 1675  
Belfry High School - 0103  
Belfry School - 0102  
Ben Steele Middle School - 1853  
Bench School - 1272  
Big Sky Elementary - 1638  
Billings Sr High School - 1250  
Billings West High School - 1251  
Bitterroot School - 1471  
Boulder School - 1307

Select All Districts  
Unselect All Districts

Select All Schools  
Unselect All Schools



# MAEFAIRS NAVIGATION – INSTRUCTIONS

- PDF instructions (found on website <http://opi.mt.gov/Administrators/Payments-to-School-Co-ops>) for:
  - TFS – Under Accounting
  - Budget – Under Budget
  - Compensation Expenditure – Under Accounting
  - Student Count for ANB – Under Student Count ANB

# TRUSTEES' FINANCIAL SUMMARY (TFS)

## Navigation

- Option 1:
  - Data Entry
  - Complete the Steps listed in order

Home | Data Entry | Reports | Views | Administration | User Maintenance | Documentation | Instructions

CSCT Match  
Compensation Expenditures  
Student Count For ANB  
Entitlements  
Fiscal Indirect Cost Rates  
Sinking Fund  
State Paid Tuition  
**Trustee Financial Summary (TFS)**  
Budget  
Alzada Elem - 0096  
Amsterdam Elem - 0376  
Anaconda Elem - 0236  
Anaconda H S - 0237  
Anderson Elem - 0366

Select All Districts  
Unselect All Districts

☐ Print by County

**Prefilled Data Verification**

Step 1: Prefilled Data Verification (Districts Only)  
Step 2: Budget Amendments/Transfers  
Step 3: Software  
Step 4: Project Reporter Codes (PRC)  
Step 5: Balance Sheet  
Step 6: Revenues  
Step 7: Expenditures  
Step 8: Detail Expenditures  
Step 9: LE Per Pupil Exp Reporting - Additional  
Step 10: Fixed Assets  
Step 11: Long-Term Liabilities

# TRUSTEES' FINANCIAL SUMMARY (TFS)

## Navigation

- Option 2: Start with Step 1 in data entry screen
- Use Screen Toggles to go between steps

**Note:** not all steps can be reached with a toggle

**Expenditures**

Fiscal Year: 2019 ▼

LE: Absarokee Elem - 0861 ▼ SC: ▼

Fund Code: 01 - General Fund ▼

Print Expenditure Report Print Validation Report

Go To Project Reporter Page Go To Revenue Page Go To Balance Sheet Page Go To Detailed Expenditures Go To Ex Reporting-Ad

Expenditures Import File:

Browse... Click Browse to select the file to import your expenditures.

Import Expenditures

Project Reporter Code: ▼

Program Code: ▼

Function Code: ▼

Object Code: ▼

Amount: Last Year's Amount: 0.00 Save Cancel Delete

# TRUSTEES' FINANCIAL SUMMARY (TFS)

- **Step 1:** Pre-Filled Data Verification – page 1 based on payments to the district in the reporting fiscal year
- Verify these state paid revenues match the districts financial reporting system
- Direct state aid does not include prior period adjustments; the district must code them as prior year adjustments

Is this correct?

48 Stillwater				
0861 Absarokee Elem				
Does the district employ a certified special education administrator?	No	As reported on the Terms of Employment, Accreditation and Master Schedule (TEAMS), the district does not employ a certified special education administrator meeting the requirements of having a class III administrator certificate with a principal or supervisor endorsement in special education. Expenditures coded to program 280, function 24XX and object 1XX and 2XX in funds 01,13,24,25 and or 26 are to be in the calculation of reversion and disproportional costs only if the district employs a certified special education administrator.		
1. Verify the following prefilled FY 2018 TFS amounts. Contact Kara Flath (406) 444-3249 or Kara Flath (406) 444-3249 to correct information.				
Verified	Amount	Fund	Rev Code	Description
	\$500,728.20	01	3110	Direct State Aid
	\$42,733.15	01	3111	Quality Educator
	\$1,720.85	01	3112	At Risk Student
	\$3,524.40	01	3113	Indian Education For All
	\$420.00	01	3114	American Indian Achievement Gap
	\$33,556.22	01	3115	State Spec Ed Allowable Cost Pymt to Districts
<i>If Revenue code 3115 amount does not appear correct, enter all special education expenditures for the General Fund (01,) Tuition Fund (13), Metal Mine Tax Reserve Fund (24), State Mining Impact Fund (25) and Impact Aid Fund (26) then re-check revenue code 3115 amount. Check Step 11: Review Special Education Reversion if it still does not appear correct.</i>				
	\$0.00	01	3116	Data For Achievement
	\$89,656.16	01	3120	State Guaranteed Tax Base Aid
	\$0.00	01	3445	State Combined Fund School Block Grant
	\$0.00	01	3448	School Block Grant State Lands

# TRUSTEES' FINANCIAL SUMMARY (TFS)

- **Step 1 (cont):** Pre-Filled Data Verification – page 2 budget limit estimations for next fiscal year based on ANB and general fund budgets.

48 Stillwater  
0861 Absarokee Elem


2. Print a blank FY 2020 budget report 0861 Absarokee Elem and verify the following prefilled FY 2019-2020 budget information. Contact Kara Flath (406) 444-3249 or Kara Flath (406) 444-3249 to correct information.

ANB used to create budget 152

Verified	Amount	Fund	Rev Code	Description
		01		Budget limits are accurate? (Part II, Gen Fund Limits Section without tuition, excess reserves, Flexible Non-Voted levy Authority, Oil & Gas Taxes, and other overBase revenues)
	\$485,731.57	01	3110	Direct State Aid
	\$40,642.75	01	3111	Quality Educator
	\$1,626.89	01	3112	At Risk Student
	\$3,337.92	01	3113	Indian Education For All
	\$432.00	01	3114	American Indian Achievement Gap
	\$27,363.49	01	3115	State Spec Ed Allowable Cost Pymt to Districts
	\$3,196.56	01	3116	Data For Achievement

# TRUSTEES' FINANCIAL SUMMARY (TFS)

- **Step 2:** Budget Amendments/Transfers – confirm amendments and/or transfers entered by the OPI

 **OPI MAEFAIRS** [opi.mt.gov](#)

[OPI Home](#)

[Home](#) [Data Entry](#) [Reports](#) [Views](#) [Administration](#) [Instructions](#) [Logout](#)

### Confirm Budget Amendment And Transfer PRCs

Fiscal Year: 2018

LE:  [This LE has been submitted. No changes can be made to this data.](#)

PRC	Title	Reason	Fund Code	Amount
910	Budget Amendment	Unforeseen Circumstances	01	\$88,706.84

[If you have a budget amendment that is not displayed above or have questions about budget amendments please contact Nica Meralo at \(406\) 444-4401 or \[nmerala@mt.gov\]\(mailto:nmerala@mt.gov\).](#)

[If you have a transfer that is not displayed above please contact Nicole Thuotte at \(406\) 444-4524 or \[nthuotte@mt.gov\]\(mailto:nthuotte@mt.gov\).](#)

Look at notes on screens – these are the contacts

# TRUSTEES' FINANCIAL SUMMARY (TFS)

- **Step 3:** Software – verify software and make changes if necessary. If you have a vendor not listed, contact the OPI.

[Home](#) [Data Entry](#) [Reports](#) [Views](#) [Administration](#) [Documentation](#) [Instructions](#) [Logout](#)

### Enter Accounting Software Package

Filter By LE:  OR Accounting Package:  [Apply Filter](#) [Clear Filter](#)

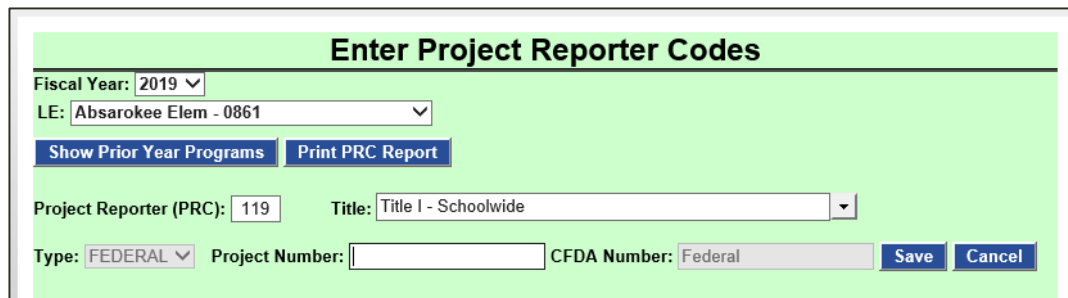
LE		
Absarokee Elem - 0861	Black Mountain	<a href="#">Save</a> <a href="#">Cancel</a> <a href="#">Delete</a>
	C&C School Accounting (formerly Foxie Lady)	
All LEs Accounting Pac	Data Team	
	Futex	
	Interloop Incorporated/UST	
	Keystone	
	Manual	
	Microsoft Excel	
	MicroSoft Money	
	National Computer Systems (NCS)	
	Other	
	Peach Tree	
	Quickbooks	

[If you have any questions](#) [Kara Flath at \(406\) 444-3249 or \[Kara.Flath@mt.gov\]\(mailto:Kara.Flath@mt.gov\)](#)

# TRUSTEES' FINANCIAL SUMMARY (TFS)

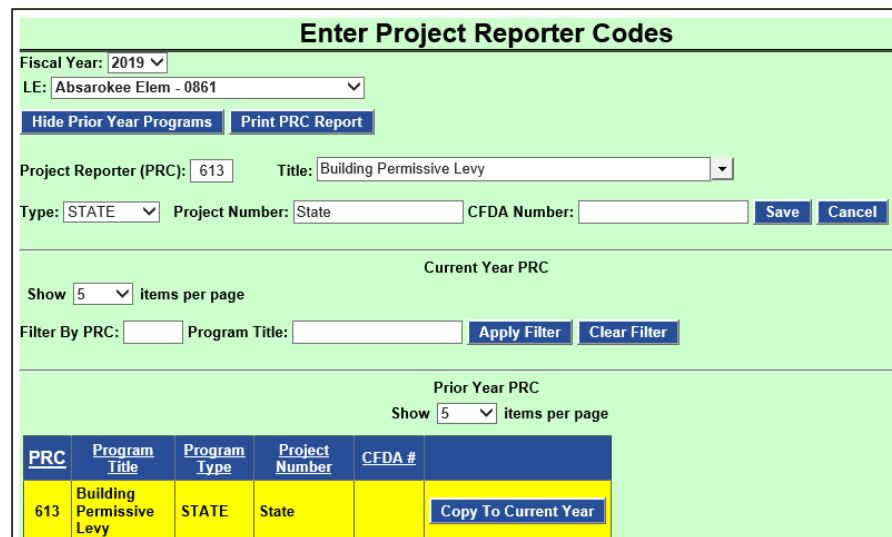
## ■ Step 4: Project Reporter Codes – two options

1. Enter PRC's for the current fiscal year; or



The screenshot shows the 'Enter Project Reporter Codes' form. It includes fields for Fiscal Year (2019), LE (Absarokee Elem - 0861), Project Reporter (PRC) (119), Title (Title I - Schoolwide), Type (FEDERAL), Project Number, and CFDA Number (Federal). Buttons for 'Show Prior Year Programs', 'Print PRC Report', 'Save', and 'Cancel' are visible.

2. Copy PRC's from the prior year  
User must save!



The screenshot shows the 'Enter Project Reporter Codes' form with the 'Prior Year PRC' section expanded. It displays a table of existing PRCs from the prior year, with a 'Copy To Current Year' button in the last column. A blue arrow points from the 'Copy PRC's from the prior year' instruction to this section.

PRC	Program Title	Program Type	Project Number	CFDA #	
613	Building Permissive Levy	STATE	State		Copy To Current Year



# TRUSTEES' FINANCIAL SUMMARY (TFS)

## ■ Step 4 (cont): PRC Report

**Enter Project Reporter Codes**

Fiscal Year: 2019  
LE: Absarokee Elem - 0861

Hide Prior Year Programs Print PRC Report

Project Reporter (PRC): Title:


Type: Project Number: CFDA Number: Save

Cancel

Current Year PRC

Show 5 items per page

PRC	Program Title	Program Type	Project Number	CFDA #		
128	Miscellaneous Federal Grant thru OPI	FEDERAL	State	unknown	Select	Delete

 **Trustees' Financial Summary**  
**FY2018-19** Submit ID:  
**48 Stillwater County**  
**0861 Absarokee Elem**

**Project Reporter Codes**

PRC	Title	Program Type	Project Number	CFDA#
128	Miscellaneous Federal Grant thru OPI	FEDERAL	State	unknown
168	Medicaid	STATE	State	State
228	Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	FEDERAL	171316	84.358A
317	Title I, Part A, Improving Basic Programs	FEDERAL	04808613117	84.010
613	Building Permissive Levy	STATE	State	

# TRUSTEES' FINANCIAL SUMMARY (TFS)

- **Step 5:** Balance Sheet – Fund balance as of 6/30 of the fiscal year:

**Balance Sheet**

Fiscal Year: 2019 ▾

LE: Absarokee Elem - 0861 ▾

Fund Code: 01 - General Fund ▾

☐ District uses consumption method for inventory

[Print Balance Sheet Report](#) [Print Validation Report](#) [Go To Revenues](#) [Go To Expenditures](#)

Balance Code: ▾ Amount:

[Save](#) [Cancel](#) [Delete](#)

**Assets and Other Debits**

Balance Code	Amount	Calculated	
01 - Cash & Investments (101-119) Less Warrants Payable (620)	114,695.72	No	<a href="#">Select</a>
02 - Taxes Receivable - Real and Personal (120-149)	12,485.12	No	<a href="#">Select</a>
03 - Taxes Receivable - Protested (150-159)	746.18	No	<a href="#">Select</a>

**Deferred Outflow**  

There are no Deferred Outflow records entered for this LE.

**Liabilities**  

There are no Liability records entered for this LE.

**Deferred Inflow**

Balance Code	Amount	Calculated	
36 - Deferred Inflows (680)	12,485.12	No	<a href="#">Select</a>

**Fund Balance/Equity**

Balance Code	Amount	Calculated
48 - Fund Balance for Budget	115,441.90	Yes

If you have any questions about the Balance Sheet, contact Kara Flath at (406) 444-3249 or [Kara.Flath@mt.gov](mailto:Kara.Flath@mt.gov).

# TRUSTEES' FINANCIAL SUMMARY (TFS)

## ▪ Step 5 (cont): Balance Sheet Report

### Balance Sheet

Fiscal Year: 2019 ▼

LE: Absarokee Elem - 0861 ▼

Fund Code: 01 - General Fund ▼

☐ District uses consumption method for inventory

**Print Balance Sheet Report**
**Print Validation Report**
**Go To Revenues**
**Go To Expenditures**

Balance Code:   ▼

Amount:

Save
Cancel
Delete

Assets and Other Debits	Balance Code	Amount	Calculated	
01 - Cash & Investments (101-119) Less Warrants Payable (620)	114,695.72	No	Select	
02 - Taxes Receivable - Real and Personal (120-149)	12,485.12	No	Select	

### Balance Sheet

June 30, 2019

48 Stillwater

0861 Absarokee Elem

**01 General Fund**

	2018 Value	2019 Value
<b>1 ASSETS AND OTHER DEBITS</b>		
01 Cash & Investments (101-119) Less Warrants Payable (620)	116,740.01	114,695.72 01
02 Taxes Receivable - Real and Personal (120-149)	15,832.63	12,485.12 02
03 Taxes Receivable - Protested (150-159)	4.18	746.18 03
04 Receivables from Other Funds (160-179)	0.00	0.00 04
05 Due From Other Governments (180)	0.00	0.00 05
06 Other Current Assets (190-210)	0.00	0.00 06
07 Inventories (220 & 230)	0.00	0.00 07
08 Prepaid Expenses (240)	0.00	0.00 08
09 Deposits (250)	0.00	0.00 09
20 TOTAL ASSETS AND OTHER DEBITS	132,576.82	127,927.02 20
<b>2 DEFERRED OUTFLOWS</b>		
21 Deferred Outflows (501)	0.00	0.00 21
<b>3 LIABILITIES</b>		
22 Payable to Other Funds (601-606)	0.00	0.00 22
23 Due to Other Governments (611)	0.00	0.00 23
25 Other Current Liabilities (621-679)	0.00	0.00 25
27 Other Liabilities (690 - 699)	0.00	0.00 27
35 TOTAL LIABILITIES	0.00	0.00 35
<b>4 DEFERRED INFLOWS</b>		
36 Deferred Inflows (680)	15,836.81	12,485.12 36
<b>5 FUND BALANCE/EQUITY</b>		

# TRUSTEES' FINANCIAL SUMMARY (TFS)

## ■ Step 6: Revenues

- Includes prefilled state entitlements; and
- District reported revenues

### Revenues

Fiscal Year: 2019  
LE: Absarokee Elem - 0861  
Fund Code: 01 - General Fund

[Print Revenue Report](#) [Print Validation Report](#) [Go To Project Reporter Page](#) [Go To Expenditure Page](#) [Go To Balance Sheet Page](#)

Revenues Import File:  
 [Browse...](#) [Click Browse to select the file to import your revenues.](#)

[Import Revenues](#)

Project Reporter Code:  PRC Total:  
Revenue Code: 1510 - Interest Earnings  
Amount: 1847.98 Last Year's Amount: 2,070.95 [Save](#) [Cancel](#) [Delete](#)

Revenues

SubFund Code	Revenue Code	PRC	Amount	Calculated	
	3110 - Direct State Aid		489,926.89	Yes	
	3111 - Quality Educator		44,501.93	Yes	
	3112 - At Risk Student		1,654.58	Yes	
	3113 - Indian Education For All		3,438.08	Yes	
	3114 - American Indian Achievement Gap		428.00	Yes	
	3115 - State Spec Ed Allowable Cost Pymt to Districts		33,188.87	Yes	
	3120 - State Guaranteed Tax Base Aid		121,111.40	Yes	
	1110 - District Tax Levy		697,424.76	No	<a href="#">Select</a>
			1,391,674.51		

If you have any questions about Revenues, contact Kara Flath at (406) 444-3249 or [Kara.Flath@mt.gov](mailto:Kara.Flath@mt.gov).

# TRUSTEES' FINANCIAL SUMMARY (TFS)

- **Step 6 (cont):** Can manually enter or upload revenues
  - Templates available on the School Finance Webpage:  
<http://opi.mt.gov/Leadership/Finance-Grants/School-Finance/School-Finance-Accounting>
  - Upload in \*.csv format
  - Errors reported on screen – can upload multiple times, but re-uploading deletes prior uploads (in revenues screens only) and/or manually entered data

# TRUSTEES' FINANCIAL SUMMARY (TFS)

## ■ Step 6 (cont): Revenues Report

**Revenues**

Fiscal Year: 2019 ▼  
 LE: Absarokee Elem - 0861 ▼  
 Fund Code: 01 - General Fund ▼

Print Revenue Report Print Validation Report Go To Project Reporter Page Go To Expenditure Page  
 Go To Balance Sheet Page

Revenues Import File:  Browse... Click Browse to select the file to import your revenues.  
 Import Revenues

Project Reporter Code: ▼  
 Revenue Code: ▼  
 Amount:  Last Year's Amount: 0.00 Save Cancel Delete

Revenues

SubFund Code	Revenue Code	PRC	Amount	Calculated
	3110 - Direct State Aid		489,926.89	Yes
	3111 - Quality Educator		44,501.93	Yes
	3112 - At Risk Student		1,654.58	Yes

# Trustees' Financial Summary

FY2018-19

Submit ID:

48 Stillwater County

0861 Absarokee Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

Fund Code 01

PRC	Revenue	2018 Value	2019 Value
	1110 District Tax Levy	682,203.58	697,424.76
	1114 District Levy - Pers Prop/Mobile Homes	339.50	0.00
	1190 Penalties and Interest on Taxes	1,730.48	0.00
	1510 Interest Earnings	2,070.95	0.00
	1900 Other Revenue from Local Sources	150.83	0.00
	3110 Direct State Aid	500,728.20	489,926.89
	3111 Quality Educator	42,733.15	44,501.93
	3112 At Risk Student	1,720.85	1,654.58
	3113 Indian Education For All	3,524.40	3,438.08
	3114 American Indian Achievement Gap	420.00	428.00
	3115 State Spec Ed Allowable Cost Pymt to Districts	33,556.22	33,188.87
	3120 State Guaranteed Tax Base Aid	89,656.16	121,111.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,358,834.32	1,391,674.51

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

Fund Code 01

PRC	Program	Function	Object	2018 Value	2019 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	581,989.41	0.00
			2XX Personal Services - Employee Benefits	121,655.84	0.00
			5XX Other Purchased Services	3,868.56	0.00

# TRUSTEES' FINANCIAL SUMMARY (TFS)

- **Step 7:** Expenditures
  - May enter manually or upload
  - Select LE and SC (where applicable)
  - Must enter Program Code, Function Code, Object Code and Amount. PRC is required for Fund 15.
  - If a school is selected the user will only see expenditures for that selected school code. If no school is selected the user will see expenditures for all schools (and district-wide).

# TRUSTEES' FINANCIAL SUMMARY (TFS)

## ■ Step 7 (cont): Expenditures

### Expenditures

Fiscal Year: 2019  
LE: Absarokee Elem - 0861  
Fund Code: 01 - General Fund  
SC:

[Print Expenditure Report](#) [Print Validation Report](#)  
[Go To Project Reporter Page](#) [Go To Revenue Page](#) [Go To Balance Sheet Page](#) [Go To Detailed Expenditures](#)  
[Go To Ex Reporting-Ad](#)

Expenditures Import File:  
 [Browse...](#) [Click Browse to select the file to import your expenditures.](#)  
[Import Expenditures](#)

Project Reporter Code:   
Program Code:   
Function Code:   
Object Code:   
Amount:  Last Year's Amount: 0.00 [Save](#) [Cancel](#) [Delete](#)

Expenditures Show All items per page

SC	Program Code	Function Code	Object Code	PRC	Amount	
	1XX	1XXX	1XX		614,892.56	<a href="#">Select</a>
1125	1XX	1XXX	1XX		327,485.99	
					942,378.55	

If you have any questions about the expenditures, contact Kara Flath at (406) 444-3249 Or [Kara.Flath@mt.gov](mailto:Kara.Flath@mt.gov).



# TRUSTEES' FINANCIAL SUMMARY (TFS)

- **Step 7 (cont):** Expenditures Upload

- Templates available on the School Finance Webpage:

- <http://opi.mt.gov/Leadership/Finance-Grants/School-Finance/School-Finance-Accounting>

- Upload in \*.csv format

- Districts will now have two options:

1. Upload by fund – one file per fund (select fund before uploading file)
2. Upload all funds in one file (leave fund field blank)

\*\* If the district uploads a file by fund, uploading another file with fund un-selected will overwrite the first upload. If the district uploads all funds, then re-uploads a selected fund, the other funds will not be over-written.



# TRUSTEES' FINANCIAL SUMMARY (TFS)

- **Step 7 (cont):** Expenditures –
- ESSA Per-Pupil Requirements
  - Districts with multiple schools, each having a separate address, must report expenditures by school where possible.
  - TFS will validate that districts meeting this requirement have at least one expenditure coded to a school.
  - ESSA guidance document:

<http://opi.mt.gov/Administrators/Payments-to-School-Co-ops>



# TRUSTEES' FINANCIAL SUMMARY (TFS)

## ■ Step 7 (cont): Expenditures Report

### Expenditures

Fiscal Year: 2019 ▼

LE: Absarokee Elem - 0861 ▼ SC: ▼

Fund Code: 01 - General Fund ▼

Print Expenditure Report
Print Validation Report

Go To Project Reporter Page
Go To Revenue Page
Go To Balance Sheet Page
Go To Detailed Expenditures

Go To Ex Reporting-Ad

Expenditures Import File:

Browse... Click Browse to select the file to import your expenditures.

Import Expenditures

Project Reporter Code: ▼

Program Code: ▼

Function Code: ▼

Object Code: ▼

Amount:  Last Year's Amount: 0.00 Save Cancel Delete

Expenditures Show All ▼ items per page

SC	Program Code	Function Code	Object Code	PRC	Amount	
	1XX	1XXX	1XX		614,892.56	<span style="background-color: #0056b3; color: white; padding: 2px 5px;">Select</span>

# Trustees' Financial Summary

FY2018-19

Submit ID:

48 Stillwater County

0861 Absarokee Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 01

PRC	Revenue	2018 Value	2019 Value
	1110 District Tax Levy	682,203.58	697,424.76
	1114 District Levy - Pers Prop/Mobile Homes	339.50	0.00
	1190 Penalties and Interest on Taxes	1,730.48	0.00
	1510 Interest Earnings	2,070.95	0.00
	1900 Other Revenue from Local Sources	150.83	0.00
	3110 Direct State Aid	500,728.20	489,926.89
	3111 Quality Educator	42,733.15	44,501.93
	3112 At Risk Student	1,720.85	1,654.58
	3113 Indian Education For All	3,524.40	3,438.08
	3114 American Indian Achievement Gap	420.00	428.00
	3115 State Spec Ed Allowable Cost Pymt to Districts	33,556.22	9,850.52
	3120 State Guaranteed Tax Base Aid	89,656.16	121,111.40
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,358,834.32	1,368,336.16

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

PRC	Program	Function	Object	2018 Value	2019 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries		581,989.41	942,378.55
		2XX Personal Services - Employee Benefits		121,655.84	0.00
		5XX Other Purchased Services		3,868.56	0.00
		6XX Supplies and Materials		16,666.90	0.00
	221X Improvement of Instruction Services				
		1XX Personal Services - Salaries		26,766.50	0.00
		2XX Personal Services - Employee Benefits		6,290.40	0.00
	22XX Educational Media Services				

# TRUSTEES' FINANCIAL SUMMARY (TFS)

- **Step 7 (cont):** Expenditures by School Code Report – Reports/TFS/Expenditures by School Code

The screenshot shows the TFS system interface. The top navigation bar includes links for Home, Data Entry, Reports, Views, Administration, Instructions, and Logout. The 'Reports' menu is expanded, showing options like Budget, CSCT, Student Count For ANB, One-Time Only Payments, Sinking Fund, TFS, State Paid Tuition, and a list of schools. The 'TFS' option is selected, and the 'Expenditures By School Code' report is highlighted. A red arrow points to the 'Expenditures By School Code' option. Below the menu, there are buttons for 'Select All Districts', 'Unselect All Districts', 'Select All Schools', and 'Unselect All Schools'.

**Note:** Only expenditures are entered by SC, not revenues

The screenshot shows the 'Expenditures By School Code' report for FY2018-19. The report is for 48 Stillwater, 0861 Absarokee Elem, and 01 General Fund. It displays current revenues, other financing sources, and residual equity transfers in, as well as current expenditures, other financing uses, and residual equity transfers out. A red starburst with the word 'new' is overlaid on the right side of the report.

Expenditures By School Code				
FY2018-19				
48 Stillwater				
0861 Absarokee Elem				
01 General Fund				
Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 01
PRC	Revenue	2018 Value	2019 Value	
1110	District Tax Levy	682,203.58	697,424.76	
1114	District Levy - Pers Prop/Mobile Homes	339.50	0.00	
1190	Penalties and Interest on Taxes	1,730.48	0.00	
1510	Interest Earnings	2,070.95	0.00	
1900	Other Revenue from Local Sources	150.83	0.00	
3110	Direct State Aid	500,728.20	489,926.89	
3111	Quality Educator	42,733.15	44,501.93	
3112	At Risk Student	1,720.85	1,654.58	
3113	Indian Education For All	3,524.40	3,438.08	
3114	American Indian Achievement Gap	420.00	428.00	
3115	State Spec Ed Allowable Cost Pymt to Districts	33,556.22	9,850.52	
3120	State Guaranteed Tax Base Aid	89,656.16	121,111.40	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,358,834.32	1,368,336.16	
1125 Absarokee School				
Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund 01
PRC	Program	Function	Object	2018 Value 2019 Value
1XX	Regular Education Programs - Elementary/Secondary			
1XXX	Instruction			
	1XX Personal Services - Salaries			0.00 327,485.99
	Subtotal			0.00 327,485.99

# TRUSTEES' FINANCIAL SUMMARY (TFS)

- **Step 8:** Detail Expenditures

- All funds reporting for certain function and object codes required for Federal and ESSA reporting.
- Includes the following: Certified teacher salaries, energy utility services, land, land improvements, purchase of existing buildings, major construction, new and replacement equipment, tuition to other districts (both in and out of state), detention facility payments, technology related expenditures, textbooks and periodicals.
- This is key for valid reporting by the OPI. If the district has these expenditures, report!
- This is not available for upload.

# TRUSTEES' FINANCIAL SUMMARY (TFS)

## ■ Step 8(cont): Detail Expenditures Report

### Expenditures

Fiscal Year: 2018 ▼

LE: Absarokee Elem - 0861 ▼ This LE has been submitted.


Fund Code: XX - Detail Expenditure (All Funds) ▼

Print Detail Expenditure Report
Print Validation Report

Go To Expenditures
Go To Fixed Assets
Go To Ex Reporting-Ad

Expenditures Show 5 ▼ items per page

SC	Program Code	Function Code	Object Code	PRC	Amount
	280	1XXX	112		75,806.31
	XXX	1XXX	112		638,807.84
	XXX	26XX	41X		41,112.20
	XXX	XXXX	535		1,666.99
	XXX	XXXX	682		1,539.98
					758,933.32



### Trustees' Financial Summary

**FY2017-18**

48 Stillwater County

0861 Absarokee Elem

Submit ID: 0861-24283243

Detail Expenditure						2017 Value	2018 Value
Fund	Account			Description			
XX	210	1XXX	112	Certified Teacher Staff Salaries		0.00	0.00
XX	260	1XXX	112	Certified Teacher Staff Salaries		0.00	0.00
XX	280	1XXX	112	Certified Teacher Staff Salaries		71,064.96	75,806.31
XX	39X	1XXX	112	Certified Teacher Staff Salaries		0.00	0.00
XX	427	1XXX	112	Certified Teacher Staff Salaries		0.00	0.00
XX	432	1XXX	112	Certified Teacher Staff Salaries		0.00	0.00
XX	451	1XXX	112	Certified Teacher Staff Salaries		0.00	0.00
XX	452	1XXX	112	Certified Teacher Staff Salaries		0.00	0.00
XX	456	1XXX	112	Certified Teacher Staff Salaries		0.00	0.00
XX	457	1XXX	112	Certified Teacher Staff Salaries		0.00	0.00
XX	458	1XXX	112	Certified Teacher Staff Salaries		0.00	0.00
XX	XXX	1XXX	112	Certified Teacher Staff Salaries		601,569.00	638,807.84
XX	XXX	1XXX	640	Textbooks and Other Printed Materials - No On-line Services		4,727.23	0.00
XX	XXX	1XXX	650	Periodicals - Not On-Line Subscriptions		0.00	0.00
XX	XXX	26XX	41X	Energy Utility Services		38,700.50	41,112.20
XX	XXX	4XXX	710	Land		0.00	0.00

# TRUSTEES' FINANCIAL SUMMARY (TFS)

- **Step 9:** LE Per Pupil Ex Reporting - Additional
  - Added for districts to record expenditures from the Miscellaneous Programs Fund (15) and the Interlocal Agreement Fund (82) made on behalf of another district or entity.
  - This applies to **all** districts who report expenditures in fund 15 or fund 82 that are reported for another district. For example, Title I funds are run entirely from EL district but include the HS district expenditures.
  - Amounts entered in this step will be subtracted from the district's expenditures for the purposes of calculating the ESSA per pupil expenditure amount.
  - Data may be manually entered or uploaded.



# TRUSTEES' FINANCIAL SUMMARY (TFS)

- Step 9 (cont): LE Per Pupil Ex Reporting – Additional Screen

**LE Per Pupil Ex Reporting - Additional**

Fiscal Year: 2019 ▾

LE: Absarokee Elem - 0861 ▾

Fund Code: 82 - Interlocal Agreement Fund ▾

Print Expenditure Report

Print Validation Report

Go To Expenditures

LE Per Pupil Ex Reporting - Additional Import File:

Browse...

Click Browse to select the file to import your LE Per Pupil Ex Reporting - Additional records.

Import LE Per Pupil Ex Reporting - Additional

Assigned LE: Absarokee H S - 0862 ▾

Assigned SC: Absarokee High School - 1126 ▾

Project Reporter Code: ▾

Program Code: 1XX - Regular Education Programs - Elementary/Secondary ▾

Function Code: 1XXX - Instruction ▾

Object Code: 1XX - Personal Services - Salaries ▾

Amount: 

10000.00 ×

Last Year's Amount: 0.00

Save

Cancel

Delete

LE Per Pupil Ex Reporting - Additional Expenditures

Show 5 ▾ items per page

LE Assigned	SC Assigned	Program Code	Function Code	Object Code	PRC	Amount	
0862	1126	1XX	1XXX	1XX		10,000.00	<div>Select</div>
						10,000.00	

If you have any questions about the LE Per Pupil Ex Reporting - Additional, contact Kara Flath at (406) 444-3249 Or [Kara.Flath@mt.gov](mailto:Kara.Flath@mt.gov).





# TRUSTEES' FINANCIAL SUMMARY (TFS)

## ▪ Step 9 (cont): LE Per Pupil Ex Reporting - Additional – Screen Toggles

Screen toggles have been added to Step 9: LE Per Pupil Ex Reporting – Additional and Step 7: Expenditures to facilitate navigation between screens without having to select the steps from the Data Entry menu.

new

**LE Per Pupil Ex Reporting - Additional**

Fiscal Year: 2019  
LE: Absarokee H S - 0862  
Fund Code: 61 - Building Reserve Fund

Print Expenditure Report Print Validation Report **Go To Expenditures**

LE Per Pupil Ex Reporting - Additional Import File:  
Browse... Click Browse to select the file to import your LE Per Pupil Ex Reporting - Additional records.

Import LE Per Pupil Ex Reporting - Additional

Assigned LE: Assigned SC:  
Project Reporter Code:  
Program Code:  
Function Code:  
Object Code:  
Amount: Last Year's Amount: 0.00 Save Cancel

LE Per Pupil Ex Reporting - Additional Expenditures Show 5 items per page

There are no LE Per Pupil Ex Reporting - Additional records entered for this LE.

**Expenditures**

Fiscal Year: 2019  
LE: Absarokee H S - 0862 SC:  
Fund Code: 61 - Building Reserve Fund SubFund Code:  
You must select a SubFund code to enter data

Print Expenditure Report Print Validation Report  
Go To Project Reporter Page Go To Revenue Page Go To Balance Sheet Page Go To Detailed Expenditures  
**Go To Ex Reporting-Ad**

Expenditures Import File:  
Browse... Click Browse to select the file to import your expenditures.

Import Expenditures

Expenditures Show 5 items per page

There are no expenditure records entered for this LE/SC.

If you have any questions about the expenditures, contact Kara Flath at (406) 444-3249 Or [Kara.Flath@mt.gov](mailto:Kara.Flath@mt.gov).

# TRUSTEES' FINANCIAL SUMMARY (TFS)

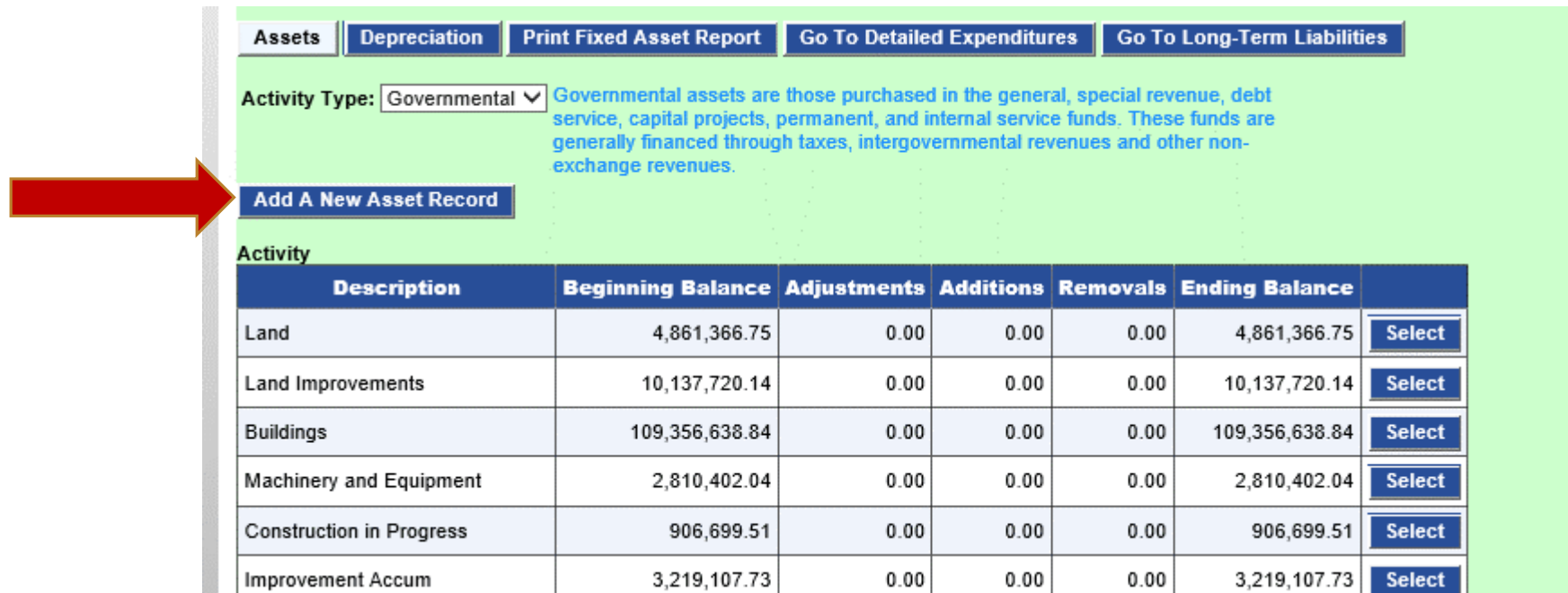
- **Step 9 (cont):** LE Per Pupil Ex Reporting - Additional – Validations
  - Corrective Validation: Step 9: LE Per Pupil Ex Reporting - Additional expenditure strings must match expenditure strings from Step 7: Expenditures
  - Corrective Validation: Step 9: LE Per Pupil Ex Reporting – Additional expenditure string amounts cannot exceed amount reported in Step 7: Expenditures



# TRUSTEES' FINANCIAL SUMMARY (TFS)

## ■ Step 10: Fixed Assets – Assets

- Select the Activity Type
- Select Add a New Asset Record and enter by Asset Description, with Adjustments, Additions and Removals



Assets | Depreciation | Print Fixed Asset Report | Go To Detailed Expenditures | Go To Long-Term Liabilities

Activity Type:  Governmental assets are those purchased in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

**Add A New Asset Record**

Activity

Description	Beginning Balance	Adjustments	Additions	Removals	Ending Balance	
Land	4,861,366.75	0.00	0.00	0.00	4,861,366.75	Select
Land Improvements	10,137,720.14	0.00	0.00	0.00	10,137,720.14	Select
Buildings	109,356,638.84	0.00	0.00	0.00	109,356,638.84	Select
Machinery and Equipment	2,810,402.04	0.00	0.00	0.00	2,810,402.04	Select
Construction in Progress	906,699.51	0.00	0.00	0.00	906,699.51	Select
Improvement Accum	3,219,107.73	0.00	0.00	0.00	3,219,107.73	Select

# TRUSTEES' FINANCIAL SUMMARY (TFS)

- **Step 10 (cont):** Fixed Assets – Depreciation
  - Enter Depreciation by Function

Assets Depreciation Print Fixed Asset Report Go To Detailed Expenditures Go To Long-Term Liabilities

Add A New Depreciation Record

Depreciation Code: Operations and Maintenance (26XX) ▼

Depreciation For  
Governmental Assets: 6360 Business Assets: Adjustments:

Comments:

Save Cancel

Depreciation

Description	Governmental	Business	Adjustments	
Instruction (1XXX)	23,277.00	0.00	0.00	Select
General Administration (23XX)	554.00	0.00	0.00	Select
	23,831.00	0.00	0.00	

# TRUSTEES' FINANCIAL SUMMARY (TFS)

## ■ Step 10 (cont): Fixed Asset Report

Assets
Depreciation
Print Fixed Asset Report
Go To Detailed Expenditures
Go To Long-Term Liabilities

Activity Type: Governmental
Governmental assets are those purchased in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

Activity

Description	Beginning Balance	Adjustments	Additions	Removals	Ending Balance	
Land	500.00	0.00	0.00	0.00	500.00	Select
Buildings	1,366,600.00	0.00	0.00	0.00	1,366,600.00	Select
Machinery and Equipment	474,674.00	0.00	0.00	12,688.00	461,986.00	Select
Building Accum	583,550.00	0.00	30,657.00	0.00	614,207.00	Select
Machinery and Equipment Accum	317,678.00	0.00	42,528.00	0.00	360,206.00	Select
	940,546.00	0.00	-73,185.00	12,688.00	854,673.00	

### Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

	Beginning Balance	Adjustments	Additions	Removals	Ending Balance
<b>Governmental</b>					
Land	500.00	0.00	0.00	0.00	500.00
Buildings	1,366,600.00	0.00	0.00	0.00	1,366,600.00
Machinery and Equipment	474,674.00	0.00	0.00	12,688.00	461,986.00
Totals at Historical Cost	1,841,774.00	0.00	0.00	12,688.00	1,829,086.00
<b>Depreciation</b>					
Building Accum	583,550.00	0.00	30,657.00	0.00	614,207.00
Machinery and Equipment Accum	317,678.00	0.00	42,528.00	0.00	360,206.00
Total Accumulated Depreciation	901,228.00	0.00	73,185.00	0.00	974,413.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	940,546.00	0.00	-73,185.00	12,688.00	854,673.00

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.

Depreciation by Function for FY2018	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	23,277.00	0.00	0.00
General Administration (23XX)	554.00	0.00	0.00
School Administration (24XX)	554.00	0.00	0.00

# TRUSTEES' FINANCIAL SUMMARY (TFS)

- **Step 11:** Long Term Liabilities – Liability Record
  - Select the Activity Type
  - Select Add a New Asset Liability Record and enter by activity
  - For Adjustments, Additions, Payments, and Reductions Select box to make adjustments

Activity Type:  Governmental assets are those purchased in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

[Add A New Liability Record](#) [Add A New Net Pension Liability Record](#) [Print Long Term Liabilities Report](#) [Go To Fixed Assets](#)

### Long Term Liabilities

Description	Beginning Balance	Ending Balance	Current Due	Long Term Due	
Compensated Absences	2,434,740.27	2,434,740.27	0.00	0.00	<a href="#">Select</a>
Other	12,000.00	12,000.00	0.00	0.00	<a href="#">Select</a>
Other Post Employment Benefits	1,027,043.00	1,027,043.00	0.00	0.00	<a href="#">Select</a>

### Net Pension Liabilities

Description	Beginning Balance	Additions	Reductions	Ending Balance	
Net Pension - PERS	3,729,431.00	0.00	0.00	3,729,431.00	<a href="#">Select</a>
Net Pension - TRS	30,042,021.00	0.00	0.00	30,042,021.00	<a href="#">Select</a>

# TRUSTEES' FINANCIAL SUMMARY (TFS)

- **Step 11 (cont):** Long Term Liabilities – Net Pension Liability Record
  - Select the Activity Type
  - If previous year was entered, select button to include additions or reductions (previous page)
  - If none previously reported, Select Add a New Net Pension Liability Record and enter by activity, with Additions and Reductions

Activity Type: Governmental ▼ Governmental assets are those purchased in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues

Add A New Liability Record Add A New Net Pension Liability Record Print Long Term Liabilities Report

Go To Fixed Assets

Activity: Net Pension - PERS  
Beginning Balance: Net Pension - TRS

Additions:

Reductions:

Save Cancel Delete

# TRUSTEES' FINANCIAL SUMMARY (TFS)

## ■ Step 11 (cont): Print Long Term Liabilities Report

### ➤ Bond activities print on the Long Term Liabilities Report

- ✓ Print the report if you have an active debt service fund.
- ✓ No data entry for bonds is completed on this screen

48 Stillwater County

0861 Absarokee Elem

Submit ID:

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2018	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2019) [a+b-c-d]	(f) Current Portion Due FY2020	(g) Long-Term Portion Due FY2021
Governmental Activities *							
Compensated Absences	60,546.84	0.00	0.00	0.00	60,546.84	0.00	0.00
Other Post Employment Benefits	61,456.00	0.00	0.00	0.00	61,456.00	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	122,002.84	0.00	0.00	0.00	122,002.84	0.00	0.00

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

Net Pension Liability FY2019

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	311,262.22	0.00	0.00	311,262.22
Net Pension - TRS	1,049,351.00	0.00	0.00	1,049,351.00



# TRUSTEES' FINANCIAL SUMMARY (TFS)

## ▪ **Step 12:** Review Special Education Reversion

- Link to Special Education Reversion TFS report
- Calculates reversion based on a calculation of Program Code 280 expenditures to state paid special education revenues (01-3115)

Special Education Reversion	
<b>Special Education Allowable Cost Payments:</b>	
a. Instructional Block Grant Entitlement	1,799.13
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	1,799.13
<b>Prorated Cooperative Cost Payments:</b>	
d. Related Services Block Grant Entitlement (paid to coop)	604.56
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	2,592.34
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	2,082.82
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	382.14

A number here indicates the district had insufficient 280 expenditures and owes the state this amount

Are the expenditures that could be coded as 280?



# TRUSTEES' FINANCIAL SUMMARY (TFS)

## ■ Step 13: SPED Excess Cost Calculator

➤ Calculates the amount a district must spend on a student with disabilities before using Part B Funds

➤ Questions about this report?  
Contact Frank Podobnik:

[fpodobnik@mt.gov](mailto:fpodobnik@mt.gov) or (406) 444-4428

This report must be reviewed each year to verify the appropriate calculations to determine the minimum amount a school district must spend at the elementary and secondary levels for education of students with disabilities before it may use funds under Part B of the Individuals with Disabilities Education Act

LE: 0861

Name: Absarokee Elem

LE Level: EL

Elementary Ratio: 1.00 High School Ratio: Elementary High School  
*Applicable for K12 Districts Only*

A.	The total Expenditures for the previous Fiscal Year (for all students) from all sources (local, state, and federal)	\$942,378.55	
B.	Amount spent for capital outlay or debt service		
C.	Expenditures from IDEA		
D.	Expenditures from ESEA Title I		
E.	Expenditures from ESEA Title III		
F.	State and Local Expenditures		
G.	Other Expenditures State and Local Support of Title I or Title III		
H.	Remainder (A - (B + C + D + E + F + G))	\$942,378.55	
I.	Average number of students	155.00	0.00
J.	Average annual expenditure per student (H/I)	\$6,079.86	
K.	Average number of students with disabilities	29.00	
L.	The total minimum amount of funds the LEA must spend for the education of students with disabilities in the district schools before using Part B funds. (J*K)	\$176,315.94	

Please direct all questions to Frank Podobnik at 406-444-4428.

# TRUSTEES' FINANCIAL SUMMARY (TFS)

- **Step 14:** Certification of Facilities Condition Inventory Report
  - Districts must select one of the three options for updating the Facilities Condition Inventory report as required in 20-9-525, MCA.
  - Even if a district did not permissively levy in FY 2019, one of the three options must be selected before the TFS may be submitted.

### Certification of FCI

Fiscal Year: 2019 ▼

LE: Absarokee Elem - 0861 ▼

Select One:  
I certify,

☐ this district HAS updated the facilities condition inventory report (FCI) as required in 20-9-525 (2)(a)(i), MCA.

☐ the district HAS NOT updated the facilities condition inventory report (FCI) as required in 20-9-525 (2)(a)(i), MCA.

☐ the district does not own property to complete a facilities condition inventory report (FCI) as required in 20-9-525 (2)(a)(i), MCA.

[Save](#)



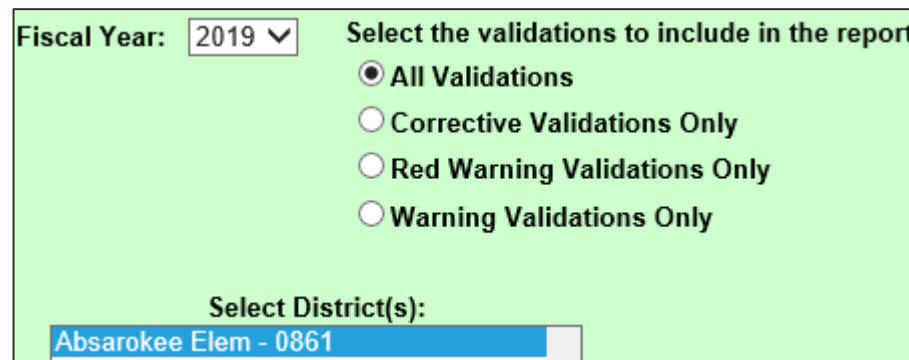
# TRUSTEES' FINANCIAL SUMMARY (TFS)

## ▪ Step 15: TFS Validation

### ➤ Select a validation and district.

1. All: Both Corrective and Red Warning/Warning below
2. Corrective: **Must** be fixed before the district is allowed to submit
3. Red Warning/Warning: Alert the user to possible errors (may submit with warning errors)
  - Users are responsible for understanding all warning validations – call if you do not understand why they are warning validations

### ➤ Same report as the print validation report buttons on the screens



The screenshot shows a web interface for selecting validation reports. It features a 'Fiscal Year' dropdown menu set to '2019'. To the right, under the heading 'Select the validations to include in the report', there are four radio button options: 'All Validations' (which is selected), 'Corrective Validations Only', 'Red Warning Validations Only', and 'Warning Validations Only'. Below these options is a 'Select District(s):' label followed by a text input field containing 'Absarokee Elem - 0861'.

# TRUSTEES' FINANCIAL SUMMARY (TFS)

- **Step 16:** Submit TFS –Only Special Education Cooperatives can submit the TFS on this screen
  - Districts submit on the Budget screen, after completion of both the budget and TFS
  - All Districts/Coops must fix *all* corrective validations
  - Users are responsible for understanding all warning validations – call if you do not understand why there are warning validations
  - Call if you do not understand the validation! We can only help if you ask!

# NEXT UP - BUDGET

- **The TFS report is complete – Finish first**
  - The TFS report drives key factors in the budget
    - ✓ Fund balances
    - ✓ Excess revenues allowed in the budget
    - ✓ Interest earnings
- Now you may move to the budget: Data Entry – Budget

# BUDGET

## ▪ Navigation: Menu and Steps

The screenshot displays the OPI Budgeting System interface. The top navigation bar includes links for Home, Data Entry, Reports, Views, Administration, User Maintenance, Documentation, and Instructions. The left sidebar contains a list of menu items: CSCT Match, Compensation Expenditures, Fiscal Year (Fisc), LE: Entitlements, Fund Indirect Cost Rates, Sinking Fund, Go State Paid Tuition, Trustee Financial Summary (TFS), and Budget (which is circled). The right pane shows a form with dropdown menus for Fiscal Year (Fisc) and LE: Entitlements, and a button for Go. Below the form, there are three buttons: Revenue Page, Go To Balance Sheet Page, and Go To Detail Page. The bottom section of the right pane lists the 10 steps of the budgeting process:

- Step 1: Taxable Valuation
- Step 2: Taxing Jurisdiction (Debt Service Only)
- Step 3: Bus Depreciation (Buses/Communication System)
- Step 4: Building Reserve (Elections)
- Step 5: Debt Service (SIDs)
- Step 6: Debt Service (Bonds)
- Step 7: Technology Election Levy
- Step 8: Budget
- Step 9: Validation
- Step 10: Submit To OPI

# BUDGET

- **Step 1:** Taxable Valuation

- Click Add New Taxable Value
- If in a multi-county district, select County, enter Taxable Value, and enter ANB for that county (repeat for additional county(counties))

The screenshot shows a web-based budget system interface. At the top, there are two dropdown menus: 'Fiscal Year: 2020' and 'LE: Absarokee Elem - 0861'. Below these, a blue button labeled 'Add New Taxable Value' is highlighted with a red oval and a red arrow points to it. To the right of the button, the text 'Total ANB: EL ANB: 152 HS ANB:' is displayed. Below the button, a red message box states 'There are no taxable values entered for this LE.' At the bottom, there are input fields for 'County:' (with a dropdown showing 'Carbon' and 'Stillwater'), 'Taxable Value:', 'EL ANB:', and 'HS ANB'. To the right of these fields are 'Save' and 'Cancel' buttons.



# BUDGET

- **Step 2:** Taxing Jurisdiction (Debt Service Only)
  - Enter only if the district has an active Debt Service Fund
  - Select Add New Taxing Jurisdiction Allocation and select the Taxing Jurisdiction
    - ✓ Enter Taxing jurisdiction taxable values per county DOR assessor
    - ✓ Fund Balance for Jurisdiction – Must match balance sheet fund balance amounts
    - ✓ TIF Fund Balance for Jurisdiction if applicable otherwise must enter 0

Add New Taxing Jurisdiction Allocation

There are no taxing jurisdiction allocations entered for this LE.

Fund 50 - Debt Service Fund Balance For Budget (TFS48):

Fund 50 - TIF Fund Balance For Budget (TFS47):

If none enter 0.00

Taxing Jurisdiction: 01  
02

Taxable Value:

Fund Balance For Jurisdiction:

TIF Fund Balance For Jurisdiction:

Save Cancel Delete

# BUDGET

- **Step 3:** Bus Depreciation (Buses/Communication System) – Existing Assets
  - Select the bus/communication system and enter the annual depreciation amount up to the limit
    - ✓ Not required to levy for every, or any, bus each year, or the maximum amount
    - ✓ Allowed up to 150% of the original value, no time constraint unless asset disposed of

Fiscal Year:	2020 ▼	LE:	Absarokee Elem - 0861 ▼	
Go To Asset Setup Page		Go To Budget Page	Asset History Report	
Asset Description	Cost	FYOP	VIN	
2004 Chevy Micro Bus	23,500.00	2012	1GBJG31U941113808	Select
2017 International IC CE	88,780.00	2016	4DRBUC8N8HB674519	Select
Blue Bird All American	79,500.00	2013	1BABNBXA0DF295652	Select

There are no asset levies entered for this LE.

Maximum Levy Amount: 2,350.00 Levy Amount: 0.00 Save Cancel

# BUDGET

- **Step 3 (cont):** Bus Depreciation (Buses/Communication System) – New Assets
  - Click Go to Asset Setup Page and select Add a New Asset.
    - ✓ Enter Fiscal Year of Purchase, Initial value of asset, Identifying Description, and VIN.
    - ✓ Check the box if this is a communication or safety device.
  - Click Return to Asset Depreciation Page to enter the annual depreciation for the new asset.

Fiscal Year: 2020 ▾ LE: Anaconda Elem - 0236 ▾

[Go To Asset Setup Page](#) [Go To Budget Page](#) [Asset History Report](#)

Asset Description	Cost	FYOP	VIN	
2017 Bluebird	63,000.00	2017	1BABNBCAXHF334923	<a href="#">Select</a>
2018 Bus	75,000.00	2019	5TLM07432XY230132	<a href="#">Select</a>

There are no asset levies entered for this LE.

Maximum Levy Amount: 15,000.00 Levy Amount: 0.00 [Save](#) [Cancel](#)

Fiscal Year: 2020 ▾ LE: Anaconda Elem - 0236 ▾  
The LEs in the dropdown are the OPER or NONOP LEs in the selected School Year.

[Add A New Asset](#) [Return To Asset Depreciation Page](#)

FY Of Purchase	Cost To District	Description	VIN	Removed		
2017	63,000.00	2017 Bluebird	1BABNBCAXHF334923	False	<a href="#">Select</a>	<a href="#">Delete</a>
2012	49,200.00	1997 Motor Coach	1M8PDMPA7VPO49964	True	<a href="#">Select</a>	<a href="#">Delete</a>

Fiscal Year Of Purchase: 2019 Cost To District: 75000

Identifying Description: 2018 Bus

This asset is a communication system or safety device: ☐ VIN: 5TLM07432XY230132 Asset has been sold or disposed of: ☐

Fiscal Year First Entered In Budget: 2019 Last Fiscal Year Budgeted:

[Save](#) [Cancel](#)

# BUDGET

- **Step 3 (cont):** Bus Depreciation (Buses/Communication System) – Dispose of Assets
  - Click Go to Asset Setup Page and select the asset to be disposed
  - Check the box Asset has been sold or disposed of and click Save

Fiscal Year: 2020 LE: Anaconda Elem - 0236  
The LEs in the dropdown are the OPER or NONOP LEs in the selected School Year.

[Add A New Asset](#) [Return To Asset Depreciation Page](#)

FY Of Purchase	Cost To District	Description	VIN	Removed		
2019	75,000.00	2018 Bus	5TLM07432XY230132	False	<a href="#">Select</a>	<a href="#">Delete</a>
2012	49,200.00	1997 Motor Coach	1M8PDMPA7VPO49964	True	<a href="#">Select</a>	<a href="#">Delete</a>
2017	63,000.00	2017 Bluebird	1BABNBCAXHF334923	True	<a href="#">Select</a>	<a href="#">Delete</a>

Fiscal Year Of Purchase: 2017 Cost To District: 63,000.00

Identifying Description: 2017 Bluebird

This asset is a communication system or safety device: ☐ VIN: 1BABNBCAXHF334923 Asset has been sold or disposed of: ☒

Fiscal Year First Entered In Budget: 2018 Last Fiscal Year Budgeted: 2019

[Save](#) [Cancel](#)

# BUDGET

## ▪ Step 4: Building Reserves (Voted) Levy – Existing Levy

- Select Go to Building Reserves Levy Page and enter the up to the Maximum Levy Amount for each levy.
- This year only – districts will be required to designate the levy type of existing levies (see slide 55)

**Note:** Districts do not have to levy the maximum amount; however, the authority to levy the difference cannot be levied in future years or after the term of the levy

Election Date	Levy Type	Years Authorized	Years Remaining	Authorized Amount	Total Levied To Date	Levy Amount		
5/3/2019	611: Voted Safety Levy	25	25	625,000.00	25,000.00	25,000.00	Select	Delete
						25,000.00		

The years remaining include the year entered.

Maximum Levy Amount: 1,650,000.00 Levy Amount:

# BUDGET

## ▪ Step 4 (cont): Building Reserve (Voted) Levy – New Levy

- Select Go to Building Reserves Setup Page and select an Add A New Building Reserve. Enter Election Date, Levy Type, Years Authorized and Authorized Amount.

*\*Note:*

- ✓ *For 612 Voted Building Reserve Levy and 614 Voted Transition Levy, the Authorized Amount is the total amount of the levy over the term.*
- ✓ *For 611 Voted Safety Levy, the Authorized Amount is the annual approved amount. If the 611 Voted Safety Levy is perpetual, enter “0” in the Years Authorized field.*



**Setup Building Reserves**

Fiscal Year: 2020 LE: Absarokee Elem - 0861

[Add A New Building Reserve](#) [Go To Building Reserves Levy Page](#)  
[Go To Budget Page](#)

Election Date: 05/07/2019  
Start Year: 2020  
Levy Type: 612: Voted Building Reserve Levy  
Years Authorized: 20  
Authorized Amount: 20,000.00

[Save](#) [Cancel](#)

Election Date	Start Year	Levy Type	Years Authorized	Authorized Amount		
5/7/2019	2018	611: Voted Safety Levy	0	10,000.00		
5/7/2019	2020	612: Voted Building Reserve Levy	20	20,000.00	<a href="#">Select</a>	<a href="#">Delete</a>

# BUDGET



## ■ Step 4 (cont): Building Reserve (Elections)

➤ Before entering the annual levy amount, districts must identify each active levy by subfund on the Building Reserves Setup Page (this applies to new and existing (this year only) levies:

- ✓ 611: Voted Safety Levy; or
- ✓ 612: Voted Building Reserve Levy; or
- ✓ 614: Voted Transition Levy

### Setup Building Reserves

Fiscal Year: 2020 LE: Absarokee Elem - 0861

[Add A New Building Reserve](#) [Go To Building Reserves Levy Page](#)

[Go To Budget Page](#)

Election Date: 05/07/2019

Start Year: 2018

Levy Type: 612: Voted Building Reserve Levy

Years Authorized: 20

Authorized Amount: 20,000.00


[Save](#) [Cancel](#)

Election Date	Start Year	Levy Type	Years Authorized	Authorized Amount		
5/7/2019	2018	611: Voted Safety Levy	0	10,000.00		
5/7/2019	2020	612: Voted Building Reserve Levy	20	20,000.00	<a href="#">Select</a>	<a href="#">Delete</a>

# BUDGET

## ■ Step 4 (cont): Building Reserves History Report

- A summary of building reserve levies and the levied amounts by fiscal year

					
Building Reserve History					
0350 Bozeman Elem	Election Date	Years Authorized	Authorized Amount	Fiscal Year	Amount Levied
	4/7/1992	8	1,200,000.00		
				1995	150,000.00
				1996	150,000.00
				1997	150,000.00
				1998	150,000.00
				1999	150,000.00
				2000	150,000.00
	Levied To Date			1,200,000.00	
	Maximum Not Levied To Date			0.00	
	Maximum Authorized To Date	150,000.00 X 8		1,200,000.00	
	Maximum Authorized Remaining	150,000.00 X 0		0.00	
	Authorized Amount			1,200,000.00	
	5/2/2000	10	2,400,000.00		
				2001	240,000.00
				2002	240,000.00
				2003	240,000.00
				2004	240,000.00
				2005	240,000.00
				2006	240,000.00
				2007	240,000.00
				2008	240,000.00
				2009	240,000.00
				2010	240,000.00
	Levied To Date			2,400,000.00	
	Maximum Not Levied To Date			0.00	
	Maximum Authorized To Date	240,000.00 X 10		2,400,000.00	
	Maximum Authorized Remaining	240,000.00 X 0		0.00	
	Authorized Amount			2,400,000.00	



# BUDGET

- **Step 5:** Debt Service (SIDs)

- Establishes a levy for SID or a RID in debt service
- Select Add a New SID (including RID Road Improvement District). Select SID Type (EL or HS), Tax Jurisdiction, set up by OPI, and Amount.
- Districts would be aware of any RID/SID from county treasurer in the form of a bill
  - ✓ What is a SID? Special Improvement Districts (SIDs) serve two primary functions.
  - ✓ The first is the creation of some form of infrastructure, such as sewer lines or roads.
  - ✓ The second is for the maintenance of some facility or service the City provides, such as street lighting

**SIDs**

Fiscal Year: 2020 LE: Bozeman Elem - 0350

**Add A New SID** **Go To Budget Page**

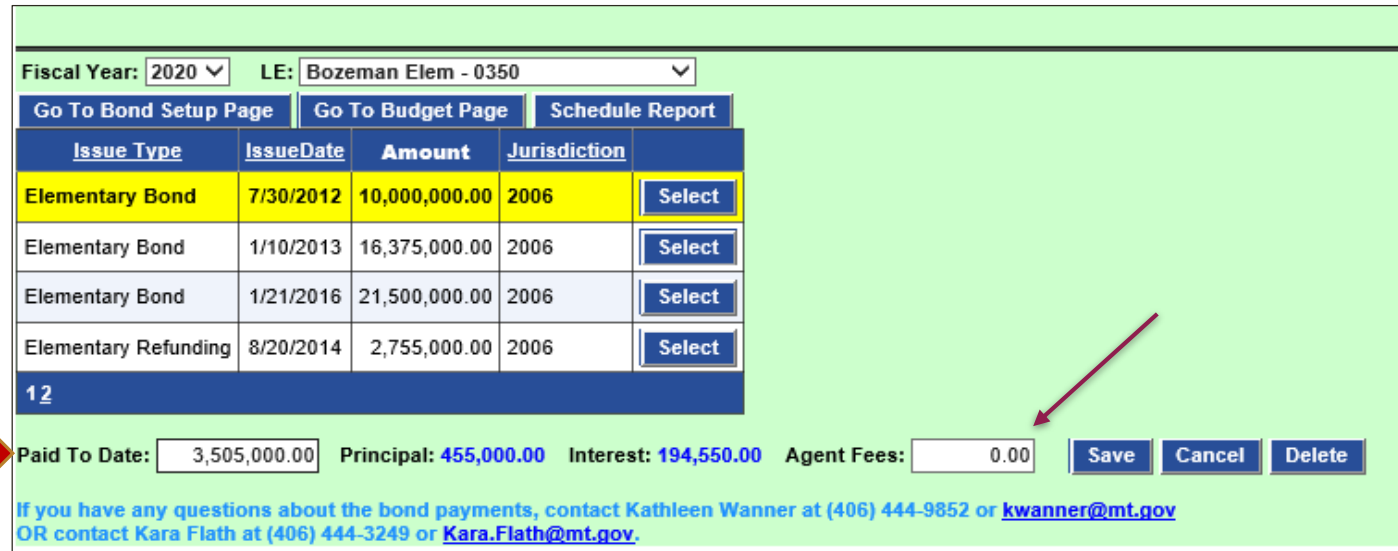
There are no SIDs entered for this LE.

SID Type: Tax Jurisdiction: 2006 Amount: 0.00 **Save** **Cancel** **Delete**

# BUDGET

## ▪ Step 6: Debt Service (Bonds)

- The OPI enters data for bonds using bond schedules provided by the districts,
- Districts do not enter data in the bond setup pages except:
  - ✓ The district can enter the agent fee amounts (in bond documents set for term of the bond)
  - ✓ Verify the paid to date amount is correct
- Select the Bond and click Save to confirm the data.



Fiscal Year: 2020 LE: Bozeman Elem - 0350

Go To Bond Setup Page Go To Budget Page Schedule Report

Issue Type	Issue Date	Amount	Jurisdiction	
Elementary Bond	7/30/2012	10,000,000.00	2006	Select
Elementary Bond	1/10/2013	16,375,000.00	2006	Select
Elementary Bond	1/21/2016	21,500,000.00	2006	Select
Elementary Refunding	8/20/2014	2,755,000.00	2006	Select

12

Paid To Date: 3,505,000.00 Principal: 455,000.00 Interest: 194,550.00 Agent Fees: 0.00 Save Cancel Delete

If you have any questions about the bond payments, contact Kathleen Wanner at (406) 444-9852 or [kwanner@mt.gov](mailto:kwanner@mt.gov)  
OR contact Kara Flath at (406) 444-3249 or [Kara.Flath@mt.gov](mailto:Kara.Flath@mt.gov).

# BUDGET

- **Step 6 (cont): Debt Service (Bonds)**
  - Schedule report
    - ✓ Each bond has a separate page(s)
    - ✓ Report has historical information as well

16 Gallatin

0350 Bozeman Elem

Elementary

Tax Jurisdiction: #7

Issue Date: 12/15/1993

Issue Amount: \$9,578,000.00

Maturity Date: 06/01/2014

Paid to Date: \$9,578,000.00

**Refunded**

Fiscal Year	Principal		Interest	
	Scheduled	Budgeted	Scheduled	Budgeted
1995	293,000.00	293,000.00	487,283.00	487,283.00
1996	310,000.00	310,000.00	466,774.00	466,774.00
1997	330,000.00	330,000.00	445,848.00	445,848.00
1998	345,000.00	345,000.00	426,543.00	426,543.00
1999	365,000.00	365,000.00	407,568.00	407,568.00
2000	380,000.00	380,000.00	389,318.00	389,318.00
2001	400,000.00	400,000.00	374,118.00	374,118.00
2002	415,000.00	415,000.00	357,717.50	357,717.50
2003	430,000.00	430,000.00	340,287.50	340,287.50
<b>Totals</b>	<b>3,268,000.00</b>	<b>3,268,000.00</b>	<b>3,695,457.00</b>	<b>3,695,457.00</b>

# BUDGET

- **Step 7:** Technology Election Levy – Existing
  - Select the levy and enter the Levy Amount, up to the Maximum Levy Amount

### Technology Election Levy

Fiscal Year: 2020 ▾ LE: Absarokee Elem - 0861 ▾

[Go To Technology Election Setup Page](#) [Go To Budget Page](#)

Election Date	Authorized Amount	Years Authorized	Years Remaining	
5/3/2011	12,500.00	0	0	<a href="#">Select</a>

There are no technology election levies entered for this LE.

Maximum Levy Amount: 12,500.00 Levy Amount: 0.00

[Save](#) [Cancel](#)

# BUDGET

- **Step 7 (cont):** Technology Election Levy – New
  - Click Go to Technology Election Setup Page.
  - Enter Election Date, Authorized Annual Amount and Years Authorized per the ballot.
  - Return to Technology Election Levy Page and enter the Levy Amount.

### Setup Technology Election

Fiscal Year: 2020 ▾ LE: Absarokee Elem - 0861 ▾

[Go To Technology Election Levy Page](#) [Go To Budget Page](#)

Election Date: 05/08/2019

Start Year: 2020

Authorized Annual Amount: 10000

Years Authorized: 10

Expire Year: 2029

[Save](#) [Cancel](#)

Election Date	Start Year	Authorized Amount	Years Authorized	Expire Year	
5/3/2011	2012	12,500.00	0		<a href="#">Select</a>

Technology Elections set up in a year prior to the current year cannot be deleted, they can only be expired.

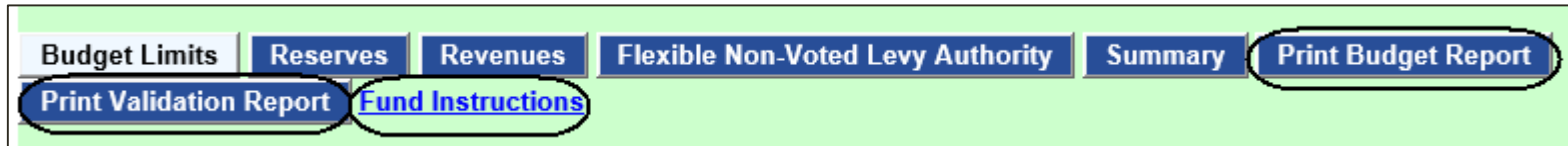
# BUDGET

- **Step 7 (cont):** Technology Election Levy – Informational
  - Levies approved after 7/1/2013 are limited to a duration of 10 years
  - Levies approved before 7/1/2013 may be durational or perpetual
    - ✓ If the district passes a new levy, the old levy is limited to no more than 10 years (or is expired)

# BUDGET

- **Step 8:** Budget – Overview

- Each fund has its own set of on screen links – some link to other parts of the Budget.
- Each fund has specific Fund Instructions and a link to the Validation and Budget Reports.



# BUDGET

## ■ Step 8: Budget – General Fund (Budget Limits)

Shows the limits for the district. The budget cannot exceed the Highest Budget.

All Non-Levy revenues must be entered before a budget is adopted, as it may affect the highest budget amount

Click Add a New Budget Record to enter the Adopted Budget.

The screenshot shows the 'Budget Limits' tab selected. A red arrow points to the 'Add A New Budget Record' button. A blue arrow points from the underlined text in the previous block to a red warning message. The warning message states: 'The adopted budget must be between 959,934.25 and 1,354,862.01. Current budget records entered support a budget of 1,334,438.48.' Below this, a table lists various budget components and their amounts.

Budget Code	Amount	Calculated	
0001 Adopted Budget	1,334,438.48	No	Select
0002 Expenditure Budget	1,334,438.48	Yes	

The adopted budget must be between 959,934.25 and 1,354,862.01.  
Current budget records entered support a budget of 1,334,438.48.

% Special Education in Maximum Budget: 100.00%

BASE Budget (Minimum Budget Amount Required): 959,934.25

Maximum Budget: 1,198,288.42

Highest Budget Without a Vote: 1,334,438.48

Highest Budget: 1,354,862.01

Highest Voted Amount Excluding Tuition, Excess Reserves, And Other Over-BASE Revenues: 20,423.53

Tuition, Excess Reserves, Oil & Gas, TIF, Funding Over-BASE, and Flexible Non-Voted Levy Authority: 0.00

Adjusted Highest Voted Amount (Highest Budget With A Vote minus Highest Budget Without A Vote adjusted for Over-BASE Revenues) : 20,423.53

Amount Approved on Ballot by Voters: 0.00

Adopted Budget: 1,334,438.48



# BUDGET

## ■ **Step 8:** Budget – General Fund (Reserves)

- The maximum General Fund Operating Reserve is 10% of the ensuing year's adopted budget or \$10,000, whichever is greater
- Click Add a New Budget Record to enter an Operating Reserve

Budget Limits	Reserves	Revenues	Flexible Non-Voted Levy Authority	Summary	Print Budget Report
<a href="#">Print Validation Report</a> <a href="#">Fund Instructions</a>					
Fund Balance: <b>115,441.90</b> TIF Fund Balance: <b>0.00</b>		<a href="#">Add A New Budget Record</a>			
Budget Code: <input type="text" value="0961 - Operating Reserve"/>		Amount: <input type="text" value="115441.90"/>		<a href="#">Save</a> <a href="#">Cancel</a> <a href="#">Delete</a>	
Reserves: <div style="border: 1px solid black; padding: 2px; color: red;">There are no reserves entered for the selected LE.</div>					
Excess: <div style="border: 1px solid black; padding: 2px; color: red;">There are no excess reserves entered for the selected LE.</div>					
Beginning Excess Reserves		0.00	Fund Balance For Budget		115,441.90
Plus Collections		0.00	Less Operating Reserves		0.00
Less Used For Budget Amendments		0.00	Less Excess Reserves		0.00
Less Reappropriated to Fund OverBASE		0.00			
Ending Excess Reserve Limit		0.00	Unreserved Fund Balance Reappropriated		115,441.90
<div style="color: red;"> <p>The maximum Operating Reserve allowed is 115,441.90.</p> <p>The maximum Reappropriated To Fund OverBASE allowed is 0.00.</p> <p>The 0961 Operating Reserves for Fund 01 are 0.</p> </div>					

# BUDGET

## ■ Step 8: Budget – General Fund (Revenues)

- Revenues paid by the state are calculated and automatically included.
- The district should estimate any non-levy revenues.
- This step **must** be completed before the adopted budget is entered as revenues can change the highest budget amounts!

[Budget Limits](#)
[Reserves](#)
[Revenues](#)
[Flexible Non-Voted Levy Authority](#)
[Summary](#)
[Print Budget Report](#)

[Print Validation Report](#)
[Fund Instructions](#)

Fund Balance: 115,441.90  
TIF Fund Balance: 0.00

Add A New Budget Record

Amount: 

Save  
Cancel  
Delete

Budget Code:  
Other Revenue

0171 - Oil & Gas Revenues - BASE Budget  
0172 - Oil & Gas Revenues - Over-BASE Budget  
0174 - TIF Applied To BASE Budget  
0175 - TIF Applied To Over-BASE Budget  
0177 - BASE Excess Levy Amount  
0178 - Over-BASE Excess Levy Amount  
0972 - Prior Year Excess Reserves Funding Over-BASE  
3110 District Levy - Distn of Pr Yr's Prot/Dlq Taxes  
3111 District Levy - Dept of Rev Tax Audit Receipts  
3112 Coal Gross Proceeds  
3113 Penalties and Interest on Taxes  
3114 Individual Tuition  
3115 Tuition from Schl Dists Within State  
3116 Tuition from Schl Dists Outside State  
3117 State Tuition for State Placement  
4800 Federal Revenue in Lieu of Taxes  
9100 Other Revenue  
9710 Residual Equity Transfers In

Budget Code	Amount	Calculated
0171	57	Yes
0172	75	Yes
0174	89	Yes
0175	92	Yes
0177	00	Yes
0178	18	
0972		
3110		
3111		
3112		
3113		
3114		
3115		
3116		
3117		
4800		
9100		
9710		

Reappropriated Fund Balance:

Budget Code	Amount	Calculated
0971 Remaining Fund Balance Available	0.00	Yes
Total Unreserved Fund Balance Reappropriated	0.00	

Taxes:

Budget Code	Amount	Calculated
1110 District Tax Levy	772,107.30	Yes

# BUDGET

## ■ Step 8: Budget – General Fund (Summary)

- The Summary shows the budget information entered

Budget Limits	Reserves	Revenues	Flexible Non-Voted Levy Authority	Summary	Print Budget Report
<a href="#">Print Validation Report</a>	<a href="#">Fund Instructions</a>				
Fund Balance: 115,441.90					
TIF Fund Balance: 0.00					
Adopted Budget:					1,334,438.48
Total Reserves:				115,441.90	
Operating Reserve Limit:				10%	
% of Adopted Budget Reserved:				8.65%	
Unreserved Fund Balance Reappropriated:					0.00
TIF Fund Balance Reappropriated:					0.00
Other Revenue:					657,522.66
District Tax Levy:					676,915.82
District Mill Levies:					86.58
Elementary BASE Mill Levies:				38.68	
High School BASE Mill Levies:				0.00	
Over-BASE Mill Levies:				47.90	
1. General Fund Over-BASE Mill Levies:				47.90	
2. Flexible Non-Voted Levy Authority Mill Levies:				0.00	
Mandatory Non-Isolated Mill Levies:				0.00	
Elementary Property tax mills associated with estimating <12.5% Oil & Gas to the BASE:				0.00	
High School Property tax mills associated with estimating <12.5% Oil & Gas to the BASE:				0.00	

# BUDGET

## ▪ Step 8: Budget – Transportation Fund

The Transportation Fund is made up of three budget components:

- On-Schedule (paid half by the state and half by the county) – bus routes and individual contracts
  - ✓ Districts must adopt an on-schedule budget that includes **both** the county and state portion of the claims (individual contracts and bus routes plus contingency)
  - ✓ The OPI has a sheet to assist districts with calculating the On-Schedule budget
- Contingency – On-schedule contingency of up of 10%
- Over-Schedule (financed by a permissive district tax levy) – all other costs of operating a home to school transportation program
- The adopted budget will include the On-Schedule amount, plus the allowed Contingency, plus the Over-Schedule amount.

# BUDGET

## ■ Step 8: Budget – Transportation Fund

- Budget & Reserves - Click Add a New Budget Record and enter Adopted Budget
- Add a new record to adopt an Operating Reserve which cannot exceed 20% of the adopted budget or the available fund balance from balance sheet whichever is greater.

Budget & Reserves On-Schedule Revenues Summary Print Budget Report Print Validation Report Fund

[Instructions](#)

Fund Balance: 0.00 Add A New Budget Record

Budget Code: 0001 - Adopted Budget Amount: 85,000.00 Save Cancel Delete

Budget:

Budget Code	Amount	Calculated	
0001 Adopted Budget	85,000.00	No	Select
0002 Expenditure Budget	85,000.00	Yes	

Reserves:

There are no reserves records entered for the selected LE.

Fund Balance For Budget 0.00  
Less Operating Reserves 0.00  
Unreserved Fund Balance Reappropriated 0.00

# BUDGET

## ■ Step 8: Budget – Transportation Fund

- The sum of estimated individual contract reimbursements plus the sum of estimated bus route reimbursements. The contingency is limited to 10% or \$100, whichever is more. The Over-Schedule is calculated as the difference between the On-Schedule and Contingency and the Adopted Budget.

**Budget & Reserves** **On-Schedule** **Revenues** **Summary** **Print Budget Report** **Print Validation Report** [Fund](#)

[Instructions](#)

Fund Balance: 0.00 **Add A New Budget Record**

Budget Code: 0006 - Contingency Amount: 3500 x **Save** **Cancel** **Delete**

Excess:

Budget Code	Amount	Calculated	
0005 On-Schedule	35,000.00	No	<b>Select</b>
0011 Over-Schedule	50,000.00	Yes	

**The maximum transportation contingency allowed is 3,500.00.**

# BUDGET

## ▪ Step 8: Budget – Transportation Fund (Revenues)

- On-Schedule Revenues are divided between the state and county
- The Over-Schedule is calculated as a district tax levy
- Any non-levy revenues entered will reduce the Over-Schedule levy

[Budget & Reserves](#) [On-Schedule](#) [Revenues](#) [Summary](#) [Print Budget Report](#) [Print Validation Report](#) [Fund](#)

[Instructions](#)

Fund Balance: 0.00 [Add A New Budget Record](#)

Other Revenues:

Budget Code	Amount	Calculated	
1900 Other Revenue from Local Sources	100.00	No	<a href="#">Select</a>
2220 County On-Schedule Trans Reimb	17,500.00	Yes	
3210 State On-Schedule Trans Reimb	17,500.00	Yes	
<b>Total Other Revenues</b>	<b>35,100.00</b>		

Reappropriated Fund Balance:

There are no reappropriated fund balance records entered for the selected LE.

Taxes:

Budget Code	Amount	Calculated
1110 District Tax Levy	49,900.00	Yes

# BUDGET

## ■ Step 8: Budget – Transportation Fund (Summary)

➤ The summary shows the Adopted Budget, District Tax Levy and District Mill Levy

<a href="#">Budget &amp; Reserves</a>	<a href="#">On-Schedule</a>	<a href="#">Revenues</a>	<a href="#">Summary</a>	<a href="#">Print Budget Report</a>	<a href="#">Print Validation Report</a>	<a href="#">Fund</a>
---------------------------------------	-----------------------------	--------------------------	-------------------------	-------------------------------------	---	----------------------

[Instructions](#)

Fund Balance: 0.00

Adopted Budget:	85,000.00
Total Reserves:	0.00
Operating Reserve Limit:	20%
% of Adopted Budget Reserved:	0.00%
Unreserved Fund Balance Reappropriated:	0.00
Other Revenue:	35,100.00
District Tax Levy:	49,900.00

---

District Mill Levies:	6.38
-----------------------	------

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# BUDGET

- **Step 8:** Budget – Bus Depreciation Fund

- Before entering budget information, the district will have to choose how to use non-levy revenue in this fund.

<a href="#">Use Non-Levy Revenue</a>	<a href="#">Budget &amp; Reserves</a>	<a href="#">Revenues</a>	<a href="#">Summary</a>	<a href="#">Go To Bus Depreciation Page</a>
<a href="#">Print Budget Report</a>	<a href="#">Print Validation Report</a>	<a href="#">Fund Instructions</a>		

Fund Balance: 0.00  
TIF Fund Balance: 0.00

Select One:

☐ Use non-levy revenue to reduce the levy amount

☐ Use non-levy revenue to add budget authority and not reduce the levy amount

# BUDGET

- **Step 8:** Budget – Bus Depreciation Fund (Budget & Reserves)
  - The Adopted Budget is calculated from information entered in Step 3: Bus Depreciation (Buses/Communication Systems) plus the fund balance from the balance sheet
  - The district may set aside an operating reserve up to the fund balance of the budget; however, the reserve will be set aside as cash and not adopt a budget for the fund balance

Use Non-Levy Revenue

**Budget & Reserves**

Revenues

Summary

Go To Bus Depreciation Page

Print Budget Report

Print Validation Report

[Fund Instructions](#)

Fund Balance: 0.00

Add A New Budget Record

TIF Fund Balance: 0.00

Budget:

Budget Code	Amount	Calculated
0001 Adopted Budget	36,006.00	Yes
0002 Expenditure Budget	36,006.00	Yes

Reserves:

There are no reserves records entered for the selected LE.

# BUDGET

- **Step 8:** Budget – Bus Depreciation Fund (Revenues)
  - Enter Non-Levy Revenues, if applicable

Use Non-Levy Revenue | Budget & Reserves | **Revenues** | Summary | Go To Bus Depreciation Page

Print Budget Report | Print Validation Report | [Fund Instructions](#)

Fund Balance: 0.00  
TIF Fund Balance: 0.00

**Add A New Budget Record**

Budget Code:   
1123 Coal Gross Proceeds  
1510 Interest Earnings  
1900 Other Revenue from Local Sources  
3302 State Payment in Lieu of Taxes - FWP  
3460 Montana Oil and Gas Tax  
9100 Other Revenue  
9710 Residual Equity Transfers In

Amount:

Save | Cancel  
Delete

There are no reappropriated fund balance records entered for the selected LE.

Taxes:

Budget Code	Amount	Calculated
1110 District Tax Levy	36,006.00	Yes

# BUDGET

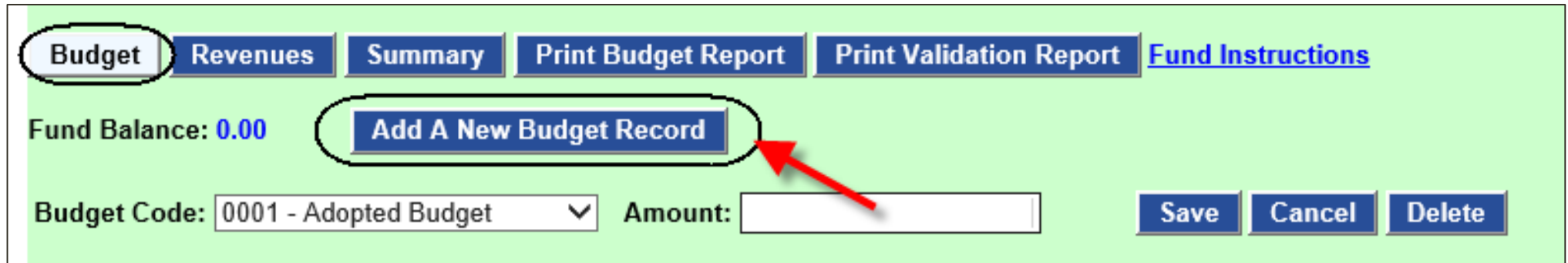
- **Step 8:** Budget – Bus Depreciation Fund (Summary)

➤ The summary shows the Adopted Budget, District Tax Levy and District Mill Levies

<a href="#">Use Non-Levy Revenue</a>	<a href="#">Budget &amp; Reserves</a>	<a href="#">Revenues</a>	<a href="#">Summary</a>	<a href="#">Go To Bus Depreciation Page</a>
<a href="#">Print Budget Report</a>	<a href="#">Print Validation Report</a>	<a href="#">Fund Instructions</a>		
Fund Balance: 0.00				
TIF Fund Balance: 0.00				
Adopted Budget:		36,006.00		
Total Reserves:	0.00			
Operating Reserve Limit:	N/A			
% of Adopted Budget Reserved:	0.00%			
Unreserved Fund Balance Reappropriated:		0.00		
TIF Fund Balance Reappropriated:		0.00		
Other Revenue:				
District Tax Levy:		36,006.00		
District Mill Levies:		4.61		

# BUDGET

- **Step 8:** Budget – Tuition Fund (Budget)
- Click Add a New Budget Record to enter the Adopted Budget
- To calculate the allowed adopted budget, use the FY 2020 In District Special Education Permissive Levy Calculator on the OPI School Finance webpage



Budget Revenues Summary Print Budget Report Print Validation Report [Fund Instructions](#)

Fund Balance: 0.00

Add A New Budget Record

Budget Code: 0001 - Adopted Budget Amount:

Save Cancel Delete

# BUDGET

- **Step 8:** Budget – Tuition Fund (Revenues)
  - Enter Non-Levy Revenues, if applicable (will reduce the District Tax Levy)

Budget Revenues Summary Print Budget Report Print Validation Report Fund Instructions

Fund Balance: 0.00 Add A New Budget Record

Budget Code: 1123 Coal Gross Proceeds  
1510 Interest Earnings  
1900 Other Revenue from Local Sources  
3302 State Payment in Lieu of Taxes - FWP  
3460 Montana Oil and Gas Tax  
9100 Other Revenue  
9710 Residual Equity Transfers In

Other Revenue: There are no other revenue records entered for the selected LE.

Reappropriate: There are no reappropriated fund balance records entered for the selected LE.

Taxes:

Budget Code	Amount	Calculated
1110 District Tax Levy	40,000.00	Yes

# BUDGET

- **Step 8:** Budget – Tuition Fund (Summary)
  - Shows the Adopted Budget, District Tax Levy and District Mill Levies
  - The adopted budget will first reduce the levy amount with the unreserved fund balance then levy the remainder of the total

Fiscal Year: 2020	LE: Cascade Elem - 0101	Fund Code: 13 - Tuition Fund
<a href="#">Budget</a>	<a href="#">Revenues</a>	<a href="#">Summary</a>
<a href="#">Print Budget Report</a>	<a href="#">Print Validation Report</a>	<a href="#">Fund Instructions</a>
Fund Balance: 250,000.00		
Adopted Budget:		750,000.00
Total Reserves:	0.00	
Operating Reserve Limit:	N/A	
% of Adopted Budget Reserved:	0.00%	
Unreserved Fund Balance Reappropriated:		250,000.00
Other Revenue:		
District Tax Levy:		500,000.00
District Mill Levies:		100.00

# BUDGET

- **Step 8:** Budget – Retirement Fund (Budget & Reserves)
  - Select Add a New Budget Record and enter the Adopted Budget
  - The maximum operating reserve is either 20% of the adopted budget or an amount not to exceed the fund balance from the balance sheet
  - Adopted budget should be approved by the County Superintendent of Schools (usually in the form of an approved worksheet completed by the district)

Budget & Reserves Revenues Summary Print Budget Report Print Validation Report Fund Instructions

Fund Balance: 0.00

Add A New Budget Record

Budget Code: 0001 - Adopted Budget Amount: 175000 x Save Cancel Delete

Budget:

There are no budget records entered for the selected LE.

Reserves:

There are no reserves records entered for the selected LE.



# BUDGET

- **Step 8:** Budget – Retirement Fund (Revenues)
- Enter Non-Levy Revenues, if applicable

Budget & Reserves **Revenues** Summary Print Budget Report Print Validation Report [Fund Instructions](#)

Fund Balance: 0.00 **Add A New Budget Record**

Budget Code: 1510 Interest Earnings  
1900 Other Revenue from Local Sources  
9100 Other Revenue  
9710 Residual Equity Transfers In

Amount:

Save Cancel  
Delete

Budget Code	Amount	Calculated
2240 County Retirement Distribution	175,000.00	Yes
<b>Total Other Revenues</b>	<b>175,000.00</b>	

Reappropriated Fund Balance:  
**There are no reappropriated fund balance records entered for the selected LE.**

# BUDGET

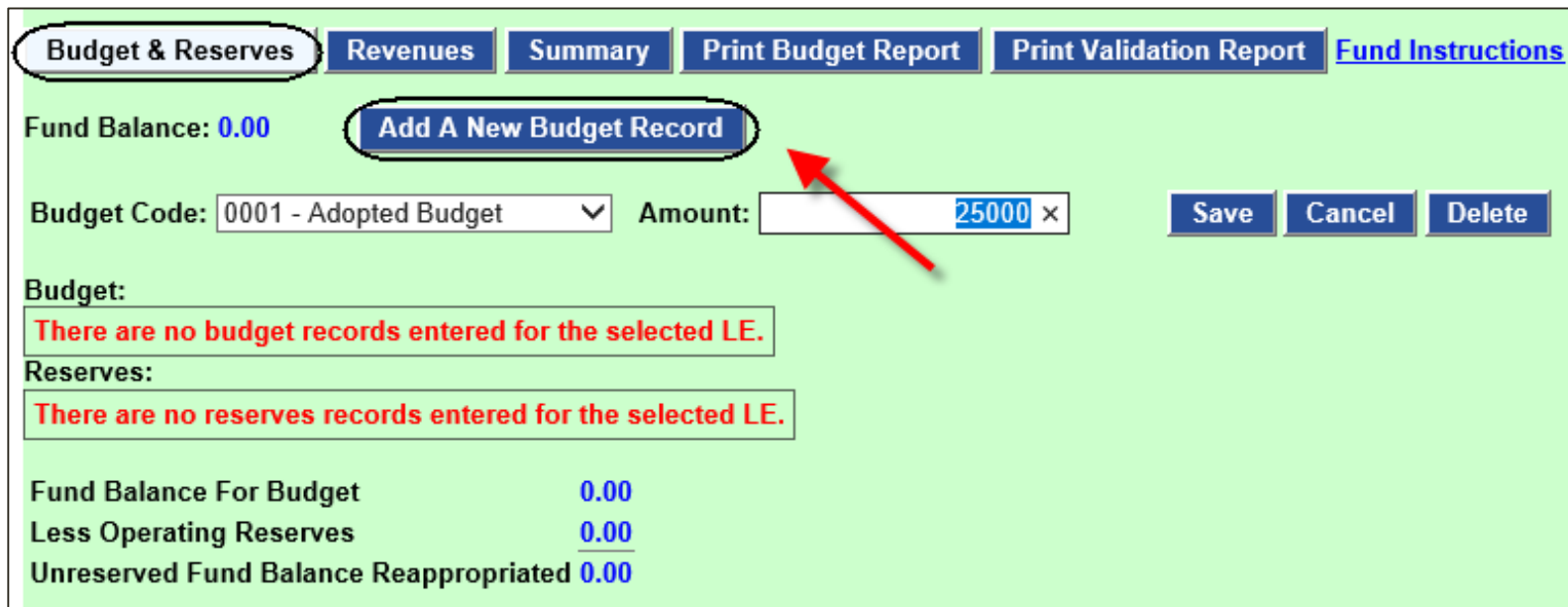
## ■ Step 8: Budget – Retirement Fund (Summary)

- Shows the Adopted Budget
- District Tax Levy and District Mill Levies are not shown, as Retirement is a countywide levy

Budget & Reserves	Revenues	Summary	Print Budget Report	Print Validation Report	<a href="#">Fund Instructions</a>
Fund Balance: 0.00					
Adopted Budget:			175,000.00		
Total Reserves:		0.00			
Operating Reserve Limit:		20%			
% of Adopted Budget Reserved:		0.00%			
Unreserved Fund Balance Reappropriated:			0.00		
Other Revenue:			175,000.00		
<hr/>					
<hr/>					

# BUDGET

- **Step 8:** Budget – Adult Education Fund (Budget & Reserves)
  - Select Add a New Budget Record and enter the Adopted Budget.
  - Operating Reserve is limited to 35% of the Adopted Budget, or the available fund balance from the balance sheet



Budget & Reserves | Revenues | Summary | Print Budget Report | Print Validation Report | Fund Instructions

Fund Balance: 0.00 | **Add A New Budget Record**

Budget Code: 0001 - Adopted Budget | Amount: 25000 x | Save | Cancel | Delete

Budget:  
There are no budget records entered for the selected LE.

Reserves:  
There are no reserves records entered for the selected LE.

Fund Balance For Budget	0.00
Less Operating Reserves	0.00
Unreserved Fund Balance Reappropriated	0.00

# BUDGET

- **Step 8:** Budget – Adult Education Fund (Revenues)

- Enter Non-Levy Revenues, if applicable

- If a district collects fees for courses and needs to have budget authority to spend the fees, the district must add the estimated fees in this screen in order to adopt the higher budget

Budget & Reserves Revenues Summary Print Budget Report Print Validation Report Fund Instructions

Fund Balance: 0.00 Add A New Budget Record

Budget Code: 1123 Coal Gross Proceeds 1340 Fees for Adult Education 1510 Interest Earnings 1900 Other Revenue from Local Sources 3302 State Payment in Lieu of Taxes - FWP 3460 Montana Oil and Gas Tax 9100 Other Revenue 9710 Residual Equity Transfers In

Other Revenue: There are no other revenues for the selected LE.

Reappropriate: There are no reappropriations for the selected LE.

Taxes:

Budget Code	Amount	Calculated
1110 District Tax Levy	25,000.00	Yes

Amount: Save Cancel Delete

# BUDGET

- **Step 8:** Budget – Adult Education Fund (Summary)
  - Shows the Adopted Budget, District Tax Levy and District Mill Levies
  - Verify the Adopted Budget – It may include the fund balance reappropriated, fees collected, and the intended amount to levy

Budget & Reserves		Revenues	Summary	Print Budget Report	Print Validation Report	Fund Instructions
Fund Balance: 25,000.00						
Adopted Budget:			250,000.00			
Total Reserves:		25,000.00				
Operating Reserve Limit:		35%				
% of Adopted Budget Reserved:		10.00%				
Unreserved Fund Balance Reappropriated:			0.00			
Other Revenue:			25,000.00			
District Tax Levy:			225,000.00			
District Mill Levies:			45.00			

If you have any questions about the budget, contact Keri Ludwig at (406) 444-0783 or [keri.ludwig@mt.gov](mailto:keri.ludwig@mt.gov).

# BUDGET

- **Step 8:** Budget – Non-Operating Fund (Budget & Reserves)
  - Only used by non-operating districts to pay the cost of running the district during non-operating status, including administration, tuition, and transportation
  - Select Add A New Budget Record and enter an Adopted Budget

Budget & Reserves On-Schedule Revenues Summary Print Budget Report Print Validation Report Fund

[Instructions](#)

Fund Balance: 0.00 Add A New Budget Record

Budget Code: 0001 - Adopted Budget  
0003 - Add To Fund Balance  
0961 - Operating Reserve

Amount: Save Cancel Delete

Budget:

There are no budget records entered for the selected LE.

Reserves:

There are no reserves records entered for the selected LE.

Fund Balance For Budget	0.00
Less Operating Reserves	0.00
Unreserved Fund Balance Reappropriated	0.00

# BUDGET

- **Step 8:** Budget – Non-Operating Fund (On-Schedule)
  - Only a non-operating district uses the Non-Operating Fund as the district's only financial account (except for Miscellaneous Programs or Debt Service)
  - On-Schedule and Contingency costs are included here:

The screenshot displays a web-based budget management interface. At the top, there is a navigation bar with several tabs: 'Budget & Reserves', 'On-Schedule' (which is currently selected and highlighted with a black border), 'Revenues', 'Summary', 'Print Budget Report', 'Print Validation Report', and 'Fund'. Below the navigation bar, the text 'Instructions' is visible. The main content area shows 'Fund Balance: 0.00'. A button labeled 'Add A New Budget Record' is prominently displayed and pointed to by a red arrow. Below this button, there is a 'Budget Code' dropdown menu showing two options: '0005 - On-Schedule' and '0006 - Contingency'. To the right of the dropdown is an 'Amount:' input field. Further right are three buttons: 'Save', 'Cancel', and 'Delete'. At the bottom of the form, a red message box states: 'There are no schedule records entered for the selected LE.'

# BUDGET

- **Step 8:** Budget – Non-Operating Fund (Revenues)
  - Enter Non-Levy Revenues, if applicable

[Budget & Reserves](#) [On-Schedule](#) [Revenues](#) [Summary](#) [Print Budget Report](#) [Print Validation Report](#) [Fund](#)

[Instructions](#)

Fund Balance: 0.00 [Add A New Budget Record](#)

Budget Code:  Amount:  [Save](#) [Cancel](#)

Other Revenue:  [Delete](#)

Reappropriate:

Taxes:

There are no reappropriated fund balance records entered for the selected LE.

There are no tax levies recorded for the selected LE.

1123 Coal Gross Proceeds  
1510 Interest Earnings  
1900 Other Revenue from Local Sources  
3302 State Payment in Lieu of Taxes - FWP  
3460 Montana Oil and Gas Tax  
9100 Other Revenue  
9710 Residual Equity Transfers In



# BUDGET

- **Step 8:** Budget – Non-Operating Fund (Summary)

➤ Shows the Adopted Budget, District Tax Levy and District Mill Levies

Budget & Reserves	On-Schedule	Revenues	Summary	Print Budget Report	Print Validation Report	Fund
<a href="#">Instructions</a>						
Fund Balance: 0.00						
Adopted Budget:			0.00			
Total Reserves:		0.00				
Operating Reserve Limit:		N/A				
% of Adopted Budget Reserved:		0.00				
Unreserved Fund Balance Reappropriated:			0.00			
Other Revenue:						
District Tax Levy:			0.00			
District Mill Levies:			0.00			

# BUDGET

- **Step 8:** Budget – Technology Fund (Use Non-Levy Revenue)
  - Before entering budget information, the district will have to choose how to use non-levy revenue in this fund:

Use Non-Levy Revenue

Budget & Reserves

Revenues

Summary

Go To Levies Page

Print Budget Report

Print Validation Report

[Fund Instructions](#)

Fund Balance: 0.00  
TIF Fund Balance: 0.00

Select One:

- ☐ Use non-levy revenue to reduce the levy amount
- ☐ Use non-levy revenue to add budget authority and not reduce the levy amount

# BUDGET

- **Step 8:** Budget – Technology Fund (Budget & Reserves)
  - The Adopted Budget is calculated from information entered in Step 7: Technology Election Levy plus any fund balance from the balance sheet

[Use Non-Levy Revenue](#) [Budget & Reserves](#) [Revenues](#) [Summary](#) [Go To Levies Page](#)

[Print Budget Report](#) [Print Validation Report](#) [Fund Instructions](#)

Fund Balance: 0.00 [Add A New Budget Record](#)

TIF Fund Balance: 0.00

Budget:

Budget Code	Amount	Calculated
0001 Adopted Budget	12,500.00	Yes
0002 Expenditure Budget	12,500.00	Yes

Reserves:

There are no reserves records entered for the selected LE.

Fund Balance For Budget 0.00

Less Operating Reserves 0.00

Unreserved Fund Balance Reappropriated 0.00

# BUDGET

- **Step 8:** Budget – Technology Fund (Revenues)
  - The State Technology Aid is calculated.
  - Select Add a New Budget Record to enter Non-Levy Revenues, if applicable.

Use Non-Levy Revenue | Budget & Reserves | **Revenues** | Summary | Go To Levies Page

Print Budget Report | Print Validation Report | Fund Instructions

Fund Balance: 0.00 | **Add A New Budget Record** | TIF Fund Balance: 0.00

Budget Code: 1123 Coal Gross Proceeds | Amount: | Save | Cancel | Delete

Other Revenues:

Budget Code	Amount	Calculated
3281 State Technology Aid	1,011.03	Yes
<b>Total Other Revenues</b>	<b>1,011.03</b>	

Reappropriated Fund Balance:

There are no reappropriated fund balance records entered for the selected LE.

Taxes:

Budget Code	Amount	Calculated
1110 District Tax Levy	11,488.97	Yes

# BUDGET

- **Step 8:** Budget – Technology Fund (Summary)
- Shows the Adopted Budget, District Tax Levy, and District Mill Levies

**Budget**

Fiscal Year: 2020 LE: Bozeman Elem - 0350 Fund Code: 28 - Technology Fund

[Use Non-Levy Revenue](#) [Budget & Reserves](#) [Revenues](#) [Summary](#) [Go To Levies Page](#) [Print Budget Report](#) [Print Validation Report](#) [Fund Instructions](#)

Fund Balance: 0.00  
TIF Fund Balance: 0.00

Adopted Budget:	0.00
Total Reserves:	0.00
Operating Reserve Limit:	N/A
% of Adopted Budget Reserved:	0.00
Unreserved Fund Balance Reappropriated:	0.00
TIF Fund Balance Reappropriated:	0.00
Other Revenue:	28,341.01
District Tax Levy:	0.00
District Mill Levies:	0.00

If you have any questions about the budget, contact Kara Flath at (406) 444-3249 or [Kara.Flath@mt.gov](mailto:Kara.Flath@mt.gov).

# BUDGET

- **Step 8:** Budget – Flexibility Fund (Budget & Reserves)
  - The Adopted Budget is calculated from the PY fund balance in the balance sheet and/or limited non-levy revenues in the current year
  - There is currently no state appropriation for the Flexibility Fund

[Budget & Reserves](#) [Revenues](#) [Summary](#) [Print Budget Report](#) [Print Validation Report](#) [Fund Instructions](#)

Fund Balance: **7,227.01** [Add A New Budget Record](#)

Budget:

Budget Code	Amount	Calculated
0001 Adopted Budget	7,227.01	Yes
0002 Expenditure Budget	7,227.01	Yes

Reserves:

There are no reserves records entered for the selected LE.

Fund Balance For Budget **7,227.01**  
Less Operating Reserves **0.00**  
Unreserved Fund Balance Reappropriated **7,227.01**

# BUDGET

- **Step 8:** Budget – Flexibility Fund (Revenues)
  - Select Add a New Budget Record to enter Non-Levy Revenues, if applicable.

Budget & Reserves **Revenues** Summary Print Budget Report Print Validation Report [Fund Instructions](#)

Fund Balance: 7,227.01 **Add A New Budget Record**

Budget Code:   
1123 Coal Gross Proceeds  
1510 Interest Earnings  
1900 Other Revenue from Local Sources  
3302 State Payment in Lieu of Taxes - FWP  
3460 Montana Oil and Gas Tax  
9100 Other Revenue  
9710 Residual Equity Transfers In

Other Revenue  
**There are no c**  
Reappropriated

Amount:  Save Cancel Delete

	Amount	Calculated
0970 Unreserved Fund Balance Reappropriated	7,227.01	Yes
<b>Total Unreserved Fund Balance Reappropriated</b>	<b>7,227.01</b>	

# BUDGET

- **Step 8:** Budget – Flexibility Fund (Summary)
- Shows the Adopted Budget, other revenues and district mill levies

Budget & Reserves	Revenues	Summary	Print Budget Report	Print Validation Report	<a href="#">Fund Instructions</a>
Fund Balance: 7,227.01					
Adopted Budget:			7,227.01		
Total Reserves:		0.00			
Operating Reserve Limit:		N/A			
% of Adopted Budget Reserved:		0.00%			
Unreserved Fund Balance Reappropriated:			7,227.01		
Other Revenue:					
District Tax Levy:			0.00		
<hr/>					
District Mill Levies:			0.00		
<hr/>					



# BUDGET



- **Step 8:** Budget – Flexibility Fund – Future Focus

- Districts applying for funds for Transformational Learning (HB 351 – 2019) will not be able to include this in their 2020 MAEFAIRS budget. Once the district has an approved application, they will need to submit a budget amendment to the OPI.
- ✓ Beginning in budget year 2021 the district may permissively levy up to 100% of their award; and
- ✓ Beginning in budget year 2020 the district may transfer funds from any budgeted or nonbudgeted fund, other than debt service or retirement, to be expended solely for the purposes of implementing the district's approved transformational learning plan.

# BUDGET

- **Step 8:** Budget – Debt Service Fund (Budget & Reserves)
  - The Adopted Budget is calculated based on the bond information entered in Step 2 – Taxing Jurisdiction, Step 5 – Debt Service (SIDs) and Step 6 – Debt Service (Bonds)
  - Enter an operating reserve if a payment is due between July 1 and November 30 (July 1 payments should be included in the prior year budget)

**Budget**

Fiscal Year: 2020 LE: Billings Elem - 0965 Fund Code: 50 - Debt Service Fund

[Budget & Reserves](#) [Revenues](#) [Summary](#) [Go To Bonds Page](#) [Go To SIDs Page](#) [Print Budget Report](#) [Print Validation Report](#) [Fund Instructions](#)

Fund Balance: 5,338,967.25 Tax Jurisdiction: ELBond [Add A New Budget Record](#)

TIF Fund Balance: 0.00

Budget Code:  Amount:  [Save](#) [Cancel](#) [Delete](#)

Budget:

Budget Code	Amount	Calculated
0001 Adopted Budget	9,954,938.54	Yes
0002 Expenditure Budget	9,954,938.54	Yes

Reserves:

There are no reserves records entered for the selected LE.

Fund Balance For Budget 5,338,967.25

Less Operating Reserves 0.00

Unreserved Fund Balance Reappropriated 5,338,967.25

The maximum operating reserves allowed is 5,338,967.25.

# BUDGET

- **Step 8:** Budget – Debt Service Fund (Revenues)
- Enter non-levy revenues, if applicable

**Budget**

Fiscal Year: 2020 LE: Billings Elem - 0965 Fund Code: 50 - Debt Service Fund

[Budget & Reserves](#) [Revenues](#) [Summary](#) [Go To Bonds Page](#) [Go To SIDs Page](#) [Print Budget Report](#) [Print Validation Report](#) [Fund Instructions](#)

Fund Balance: 5,338,967.25 Tax Jurisdiction: ELBond [Add A New Budget Record](#)

TIF Fund Balance: 0.00

Budget Code: 

1123 Coal Gross Proceeds  
1510 Interest Earnings  
1900 Other Revenue from Local Sources  
3302 State Payment in Lieu of Taxes - FWP  
3460 Montana Oil and Gas Tax  
9100 Other Revenue  
9710 Residual Equity Transfers In

 Amount:  [Save](#) [Cancel](#) [Delete](#)

Other Revenue

There are no d

Reappropriated

	Amount	Calculated
0970 Unreserved Fund Balance Reappropriated	5,338,967.25	Yes
<b>Total Unreserved Fund Balance Reappropriated</b>	<b>5,338,967.25</b>	

Taxes:

Budget Code	Amount	Calculated
1110 District Tax Levy	4,615,971.29	Yes

# BUDGET

- **Step 8:** Budget – Debt Service Fund (Summary)
- Shows the Adopted Budget, other revenues and district mill levies

Budget	
Fiscal Year: 2020	LE: Billings Elem - 0965
Fund Code: 50 - Debt Service Fund	
<a href="#">Budget &amp; Reserves</a> <a href="#">Revenues</a> <a href="#">Summary</a> <a href="#">Go To Bonds Page</a> <a href="#">Go To SIDs Page</a> <a href="#">Print Budget Report</a> <a href="#">Print Validation Report</a> <a href="#">Fund Instructions</a>	
Fund Balance: 5,338,967.25	Tax Jurisdiction: ELBond
TIF Fund Balance: 0.00	
Adopted Budget:	9,954,938.54
Total Reserves:	0.00
Operating Reserve Limit:	N/A
% of Adopted Budget Reserved:	0.00%
Unreserved Fund Balance Reappropriated:	5,338,967.25
TIF Fund Balance Reappropriated:	0.00
Other Revenue:	
District Tax Levy:	4,615,971.29
District Mill Levies:	51.29

# BUDGET

- **Step 8:** Budget – Building Reserve Fund (Use Non-Levy Revenue)

➤ Before entering budget information, the district will have to choose how to use non-levy revenue in this fund

**Note:** The option selected will apply to *all* voted levies

Use Non-Levy Revenue	Budget & Reserves	Voted Revenues	Permissive Revenues	Summary
Go To Levies Page	Print Budget Report	Print Validation Report	<a href="#">Fund Instructions</a>	
Fund Balance: 0.00 TIF Fund Balance: 0.00				
Select One:				
<input type="radio"/> Use non-levy revenue to reduce the voted levy amount				
<input type="radio"/> Use non-levy revenue to add budget authority and not reduce the voted levy amount				

# BUDGET

- **Step 8:** Budget – Building Reserve Fund (Voted Revenues)
  - Select Add a New Budget Record to enter Non-Levy Revenues, if applicable.

Use Non-Levy Revenue | Budget & Reserves | **Voted Revenues** | Permissive Revenues | Summary

Go To Levies Page | Print Budget Report | Print Validation Report | [Fund Instructions](#)

Fund Balance: 0.00  
TIF Fund Balance: 0.00

**Add A New Budget Record**

Budget Code: 1123 Coal Gross Proceeds  
1130 Tax Title and Property Sales  
1510 Interest Earnings  
1900 Other Revenue from Local Sources  
3302 State Payment in Lieu of Taxes - FWP  
3460 Montana Oil and Gas Tax  
9100 Other Revenue  
9710 Residual Equity Transfers In

Other Revenue: There are no other revenues for the selected LE.  
Reappropriate: There are no other revenues for the selected LE.

Amount:

Save Cancel  
Delete

Voted Taxes:

Budget Code	Amount	Calculated
0117 Building Reserve Voted Levy	1,000.00	Yes
1110 District Tax Levy	1,000.00	Yes

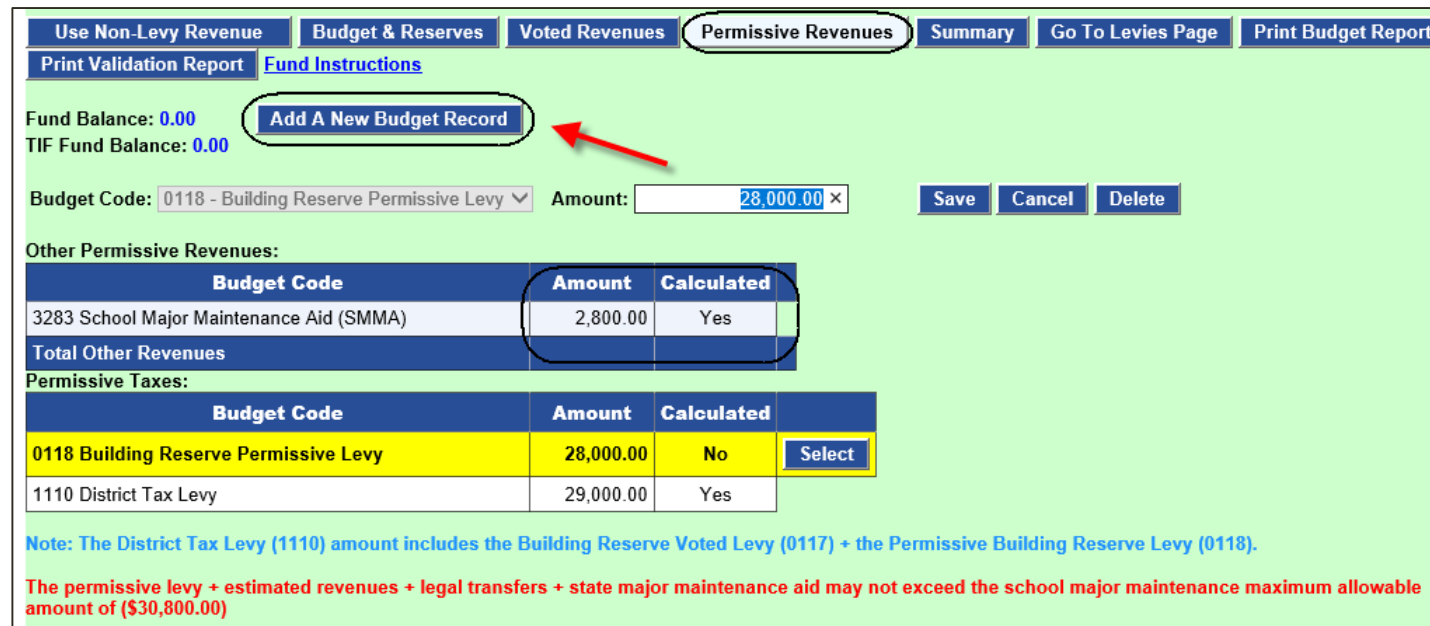
# BUDGET

- **Step 8:** Budget – Building Reserve Fund (Permissive Revenues)
  - The district may permissively levy up to \$15,000 per district (\$30,000 for a K-12 district) plus the product of \$100 multiplied by the district's budgeted ANB for the prior fiscal year.
  - ✓ The permissive levy may not exceed 10 mills (20 for a K-12 district)
  - ✓ The district should use the FY 2020 General Fund Budget Spreadsheet to estimate the amount of State Major Maintenance Aid to include in the budget.
  - ✓ Non-levy revenues cannot be used in the permissive fund unless the district has levied the full 10.00 or 20.00 (K-12) mills



# BUDGET

- **Step 8:** Budget – Building Reserve Fund (Permissive Revenues)
  - Select Add a New Budget Record and enter the Building Reserve Permissive Levy amount
  - State Major Maintenance Aid will calculate based on the levy amount and the maximum amount of aid the district is eligible to receive.



Use Non-Levy Revenue | Budget & Reserves | Voted Revenues | **Permissive Revenues** | Summary | Go To Levies Page | Print Budget Report

Print Validation Report | [Fund Instructions](#)

Fund Balance: 0.00  
TIF Fund Balance: 0.00

**Add A New Budget Record**

Budget Code: 0118 - Building Reserve Permissive Levy Amount: 28,000.00 × Save Cancel Delete

Other Permissive Revenues:

Budget Code	Amount	Calculated
3283 School Major Maintenance Aid (SMMA)	2,800.00	Yes
Total Other Revenues		

Permissive Taxes:

Budget Code	Amount	Calculated	
0118 Building Reserve Permissive Levy	28,000.00	No	Select
1110 District Tax Levy	29,000.00	Yes	

Note: The District Tax Levy (1110) amount includes the Building Reserve Voted Levy (0117) + the Permissive Building Reserve Levy (0118).

The permissive levy + estimated revenues + legal transfers + state major maintenance aid may not exceed the school major maintenance maximum allowable amount of (\$30,800.00)



# BUDGET

## ■ Step 8: Budget – Building Reserve Fund (Summary)

➤ hows the Adopted Budget, Voted Levy amount, Permissive Levy Amount, total District Tax Levy, State aid, and both voted and permissive District Mill Levies

Use Non-Levy Revenue		Budget & Reserves		Voted Revenues		Permissive Revenues		Summary		Go To Levies Page		Print Budget Report	
Print Validation Report				Fund Instructions									
Fund Balance: 0.00													
TIF Fund Balance: 0.00													
Adopted Budget:				31,800.00									
Total Reserves:		0.00											
Operating Reserve Limit:		N/A											
% of Adopted Budget Reserved:		0.00%											
Unreserved Fund Balance Reappropriated:				0.00									
TIF Fund Balance Reappropriated:				0.00									
Voted levy sub-fund													
Other Revenue:				2,800.00									
Voted Levy Amount:				1,000.00									
Permissive levy sub-fund													
Other Revenue and Transfers:				0.00									
Permissive Levy Amount:				28,000.00									
State Major Maintenance Aid:				0.00									
District Tax Levy:				29,000.00									
District Mill Levies:				3.71									
Voted Mill Levies:		0.13											
Permissive Mill Levies:		3.58											

# BUDGET

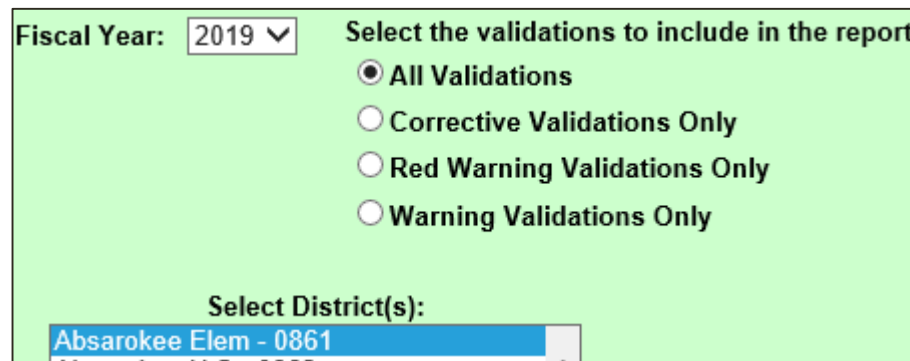


- **Step 8:** Budget – *Building Reserve Fund* (Budget Report)
  - Revenue 3283: State Major Maintenance Aid (SMMA) is included in the Estimated Funding Sources section
  - The Voted Reserve Authorities summary includes the Levy Type

# BUDGET

## ■ Step 9: Validation

- Select a validation and district.
  1. All: Both Corrective and Red Warning/Warning below
  2. Corrective: Must be fixed before the district is allowed to submit
  3. Red Warning/Warning: Alert the user to possible errors (may submit with warning errors)
- Same report as the on-screen validation reports



The screenshot shows a web interface for selecting validation reports. It features a 'Fiscal Year' dropdown menu set to '2019'. To the right, under the heading 'Select the validations to include in the report', there are four radio button options: 'All Validations' (which is selected), 'Corrective Validations Only', 'Red Warning Validations Only', and 'Warning Validations Only'. Below these options is a 'Select District(s):' label followed by a text input field containing 'Absarokee Elem - 0861'.

# SUBMISSION OF TFS AND BUDGET

- **Step 10:** Submission

- Once both the TFS and Budget are complete, and all validations have been reviewed and/or corrected, the district may submit. Select the district and click Submit.

The screenshot shows a web interface titled "Submit Budget And TFS" for "FY2019". On the left, there is a white rectangular box containing the text "Absarokee Elem - 0861" and "Billings H S - 0966". Below this box is a blue button labeled "Select All Districts". To the right of the white box is a large green area. At the bottom of this green area is a blue button labeled "Submit". A red arrow points to the "Submit" button.

# BUDGET AND TFS TIMELINES

- Between July 1 and August 10 the clerk publishes a notice in a local or county newspaper stating the date, time and place that trustees will meet to consider and adopt the final budget of the district
- By July 20<sup>th</sup> – the county treasurer provides bond, endowment fund and cash balances to schools, including cash balances for county school funds supported by countywide levies
- 1<sup>st</sup> Monday in August – Department of Revenue delivers taxable valuation information to the county superintendent

# BUDGET AND TFS TIMELINES

- Not later than August 15<sup>th</sup> – trustees report annual financial activities of each fund maintained by the district to the county superintendent
- Not later than August 15<sup>th</sup> – annual fiscal reports for joint school districts must be submitted to the county superintendent of each county in which part of the joint district is situated
- On or before August 20<sup>th</sup> – trustees meet to consider the budget
- Not later than August 25<sup>th</sup> – trustees adopt final budget
- Within 3 days of approval the trustees deliver the adopted budget to the county superintendent

# BUDGET AND TFS TIMELINES

- By the later of the 1<sup>st</sup> Tuesday in September or within 30 calendar days after receiving certified taxable values – the county superintendent reports to the county commissioners on final adopted school budgets
- By the later of the 1<sup>st</sup> Thursday after the first Tuesday in September or within 30 calendar days after receiving certified taxable values – the county commissioners fix tax levies

# SCHOOL FINANCE STAFF

**Debbie Casey**, Computer Support Specialist, [dcasey@mt.gov](mailto:dcasey@mt.gov) or 444-3096 - \*Assistance with access to MAEFAIRS, Pupil Transportation, County, access problems, general questions

**Dan Moody**, Auditor, [Dan.Moody@mt.gov](mailto:Dan.Moody@mt.gov) or 444-0701 \*Assistance with audit responses and assistance

**Donell Rosenthal**, Director of Pupil Transportation, [drosenthal@mt.gov](mailto:drosenthal@mt.gov) or 444-3024 \*Assistance with pupil transportation questions, questions or problems with transportation and bus depreciation funds

**Kathleen Wanner**, Financial Specialist, [kwanner@mt.gov](mailto:kwanner@mt.gov) or 444-9852 \*Assistance with GTB, debt service, FP 6, FP 10a, questions or problems with debt service, building reserve, and retirement

**Keri Ludwig**, Financial Specialist, [Keri.Ludwig@mt.gov](mailto:Keri.Ludwig@mt.gov) or 444-0783 \*Assistance with TFS and budget, questions or problems with general fund

**Nica Merala**, Financial Specialist, [nmerala@mt.gov](mailto:nmerala@mt.gov) or 444-4401 \*Assistance with structure changes, budget amendments, enrollment, and FP 9, questions or problems with non-op, flex, or adult education funds

**Nicole Thuotte**, Financial Specialist, [nthuotte@mt.gov](mailto:nthuotte@mt.gov) or 444-4524 \*Assistance with elections, Impact Aid, tuition agreements, questions or problems with technology or tuition fund

**Paul Taylor**, Budget Analyst, [ptaylor2@mt.gov](mailto:ptaylor2@mt.gov) or 444-1257 \*Assistance with data requests, CSCT, and general fund questions

**Rehanna Olson**, Financial Specialist, [rolson2@mt.gov](mailto:rolson2@mt.gov) or 444-1960 \*Assistance with TFS and budget, questions or problems with general fund

**Kara Flath**, Administrator, [Kara.Flath@mt.gov](mailto:Kara.Flath@mt.gov) or 444-3249 \*Assistance with all topics



# WEBINAR SURVEY

This survey is intended to gauge the effectiveness of the OPI School Finance division monthly webinar series. Please feel free to add your contact information (optional) if you wish to be contacted about a comment or question you have regarding the webinar or webinar series. This survey is intended for the OPI School Finance division internal use only.

Please click the link below to complete the survey:

<http://opi.mt.gov/Leadership/Finance-Grants/School-Finance/School-Finance-Webinar-Effectiveness-Survey>

# QUESTIONS?

ALWAYS CALL IF YOU ARE UNSURE!